



Mary Taylor, CPA
Auditor of State

RICHLAND COUNTY

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Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Richland County Commissioners
Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June, 18 2010. We qualified our report on the General Fund and Health Insurance Internal Service Fund because the County did not repay a prior advance which was not consistent with the purpose for which the fund was established. We also noted other auditors audited the component unit and net assets were restated due to reclassing a bond from Governmental Activities to Business-Type Activities. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying Schedule of Findings and Questioned Costs we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings and Questioned Costs as items 2009-001 and 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 18, 2010.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, and others within the County. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 18, 2010



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Richland County Commissioners
Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the County Commissioners:

Compliance

We have audited the compliance of Richland County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Richland County, Ohio complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying Schedule of Findings and Questioned Costs lists this instance as Finding Number 2009-003.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2009-003 to be a material weakness.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated June 18, 2010. We qualified our report on the General Fund and Health Insurance Internal Service Fund because the County did not repay a prior year advance which was not consistent with the purpose for which the fund was established. We also noted other auditors audited the component unit and the net assets were restated due to reclassing a bond from Governmental Activities to Business-Type Activities. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's response to the finding we identified is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 18, 2010

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ <i>Pass Through Grantor/</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through the Ohio Department of Education:</i>			
National School Lunch Program	10.555	N/A	\$39,807
Child and Adult Care Food Program	10.558	N/A	37,158
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Food Stamps Cluster (SNAP):</i>			
Supplemental Nutrition Assistance Program	10.551	G-1011-11-5105	5,259
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5105	786,451
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		G-1011-11-5105	64,736
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>851,187</u>
Total Food Stamps Cluster (SNAP)			<u>856,446</u>
Total U.S. Department of Agriculture			933,411
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	2007 2008	96,150 <u>156,539</u>
Total Community Development Block Grants/State's Program			252,689
Emergency Shelter Grants Program	14.231	N/A	92
ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257	B-A-09-065-1	<u>13,798</u>
Total U.S. Department of Housing and Urban Development			266,579
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Criminal Justice Service:</i>			
Crime Victim Assistance	16.575	N/A N/A	81,795 <u>28,178</u>
Total Crime Victim Assistance			109,973
Public Safety Partnership and Community Policing Grants	16.710	N/A	32,427
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	<u>44,645</u>
Total U.S. Department of Justice			187,045
<u>U.S. Department of Labor</u>			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Passed through WIA Area 10:</i>			
<i>WIA Cluster:</i>			
WIA Adult Program	17.258	N/A	563,299
WIA Adult Program/Administration		N/A	20,179
ARRA - WIA Adult Program		N/A	111,416
ARRA - WIA Adult Program/Administration		N/A	6,256
Total WIA Adult Program			<u>701,150</u>
WIA Youth Activities	17.259	N/A	1,738
ARRA - WIA Youth Activities		N/A	46,132
ARRA - WIA Youth Activities/Administration		N/A	4,667
Total WIA Youth Activities			<u>52,537</u>
WIA Dislocated Workers	17.260	N/A	662,055
WIA Dislocated Workers/Administration		N/A	100,126
ARRA - WIA Dislocated Workers		N/A	200,544
ARRA - WIA Dislocated Workers/Administration		N/A	32,583
Total WIA Dislocated Workers			<u>995,308</u>
Total U.S. Department of Labor and WIA Cluster			1,748,995
<u>U.S. Department of Transportation</u>			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	890,128
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety	20.600	N/A	<u>52,261</u>
Total U.S. Department of Transportation			942,389

RICHLAND COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/ <i>Pass Through Grantor/</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education_Grants to States	84.027	N/A	2,775
Special Education_Preschool Grants	84.173	N/A	47,624
Total Special Education Cluster			50,399
State Grants for Innovative Programs	84.298	N/A	119
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug-Free Schools and Communities_State Grants	84.186	N/A	29,559
Total U.S. Department of Education			80,077
<u>Election Assistance Commission</u>			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	N/A	13,994
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the Ohio Department of Homeland Security:</i>			
Medical Reserve Corps Small Grant Program	93.008	N/A	3,382
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5107	161,176
Temporary Assistance for Needy Families	93.558	G-1011-11-5105	5,710,157
Total Temporary Assistance for Needy Families		G-1011-11-5107	28,878
			5,739,035
Child Support Enforcement	93.563	G-1011-11-5106	1,088,609
ARRA - Child Support Enforcement		G-1011-11-5106	74,580
Total Child Support Enforcement			1,163,189
Child Care Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5105	38,013
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5105	1,257,651
ARRA - Child Care and Development Block Grant	93.713	G-1011-11-5105	706,056
Total Child Care Cluster			2,001,720
Child Welfare Services_State Grants	93.645	G-1011-11-5107	87,033
Foster Care_Title IV-E	93.658	G-1011-11-5107	1,727,897
ARRA - Foster Care_Title IV-E		G-1011-11-5107	168,700
Total Foster Care_Title IV-E			1,896,597
Adoption Assistance	93.659	G-1011-11-5107	2,319,023
Child Abuse and Neglect State Grants	93.669	G-1011-11-5107	2,500
Chafee Foster Care Independence Program	93.674	G-1011-11-5107	26,443
<i>Passed through the Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities_Grants to States	93.617	SOS-HHHHS-70	16,110
<i>Passed through the Ohio Department of Mental Health:</i>			
Social Services Block Grant	93.667	05D910	69,162
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Social Services Block Grant	93.667	G-1011-11-5105	636,566
<i>Passed through the Ohio Department of Development Disabilities:</i>			
Social Services Block Grant	93.667	N/A	103,912
Total Social Services Block Grant			809,640
State Children's Insurance Program	93.767	N/A	5,097
<i>Passed through the Ohio Department of Mental Health:</i>			
State Children's Insurance Program	93.767	05D CHIPS	219,836
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program	93.767	70 CHIPS	53,438
Total State Children's Insurance Program			278,371

RICHLAND COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

Federal Grantor/ <i>Pass Through Grantor/</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
<i>Passed through the Ohio Department of Development Disabilities:</i>			
Medical Assistance Program	93.778	N/A	6,528,458
ARRA - Medical Assistance Program		N/A	364,999
TCM		N/A	357,983
Waiver Administration		N/A	<u>1,764,668</u>
			9,016,108
<i>Passed through the Ohio Department of Mental Health:</i>			
Medical Assistance Program	93.778	05D Regular 05D ARRA	2,365,182
			<u>408,471</u>
			2,773,653
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	70 Regular 70 ARRA	365,989
			<u>61,576</u>
			427,565
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
Medical Assistance Program	93.778	G-1011-11-5105	860,730
Medical Assistance Program	93.778	G-1011-11-5107	<u>9,709</u>
Total Medical Assistance Program			13,087,765
<i>Passed through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	93.958	05D91	85,994
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	*	<u>870,235</u>
Total U.S. Department of Health and Human Services			28,548,213
<u>U.S. Department of Homeland Security</u>			
<i>Passed through the Ohio Department of Homeland Security:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1720-DR-139-0EE75 FEMA-3286-EM-139-UMB1G	56,605
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>4,960</u>
			61,565
Emergency Management Performance Grants	97.042	2007-EM-E7-0024	64,702
Homeland Security Cluster:			
Citizen Corps	97.053	N/A	6,500
State Homeland Security Program (SHSP)	97.067	2006-GE-T6-0051	<u>85,596</u>
Total Homeland Security Cluster	97.067		92,096
Total U.S. Department of Homeland Security			<u>218,363</u>
Total Federal Expenditures			<u><u>\$32,939,066</u></u>

* *Pass Through Entity Numbers for the Block Grants for Prevention and Treatment of Substance Abuse:*
70-5005-00-UM-P-09-9202, 70-5005-00-UM-P-10-9202, 70-08169-DCRT-T-09-9761,
70-08169-DCRT-T-10-9761, 70-SAPT-BG, 70-7137-00-W-T-09-8968, 70-7137-00-W-T-10-8968

The accompanying notes to this schedule are an integral part of this schedule.

RICHLAND COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Richland County, Ohio, (the County's) federal award programs' expenditures. The Schedule has been prepared on the cash basis of accounting, except expenditures passed through the Ohio Department of Job and Family Services Workforce Investment Act which are presented on an accrual basis.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Housing and Urban Development and from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by the assets of the businesses.

Activity in the CDBG revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 1, 2009	\$349,638
Loans made	0
Loan principal repaid	<u>21,551</u>
Ending loans receivable balance as of December 31, 2009	<u>\$328,087</u>
Cash balance on hand in the revolving loan fund as of December 31, 2009	\$95,070
Administrative costs expended during 2009	\$0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2009, the County estimates \$212,974 to be uncollectible.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

RICHLAND COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Qualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #17.258, 17.259 and 17.260 – WIA Cluster CFDA #93.558 – Temporary Assistance for Needy Families CFDA #93.563 – Child Support Enforcement CFDA #93.575, 93.596, 93.713 – Child Care Cluster CFDA #93.658 – Foster Care_Title IV-E CFDA #93.659 – Adoption Assistance CFDA #93.778 – Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$988,172 Type B: All Others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2009-001

Material Weakness/Noncompliance Citation

Finding for Adjustment

Ohio Rev. Code Section 5705.10(H) indicates money paid into any fund shall be used only for the purposes for which such fund is established.

In 2008, the County recorded an advance from the Self Insurance Internal Service Fund to the General Fund, which was not consistent with the purpose for which the Self Insurance Internal Service Fund was established. Additionally, the County has not repaid this advance during 2009, nor have they posted this audit adjustment to their ledgers or to the financial statements. As such, the General Fund's loans from other funds are overstated and budget basis advances out were understated by \$1,600,000, each. The Internal Service Fund's loans to other funds is overstated \$1,600,000.

In accordance with the foregoing facts, we hereby issue a finding for adjustment against the General Fund and in favor of the Self Insurance Fund in the amount of \$1,600,000. This finding for adjustment was also issued in the County's 2008 audit.

Officials' Response: The County Commissioners passed a resolution on December 31, 2008 to advance monies from the self insurance fund back to the General Fund which is the statutory source of the funds.

The self insurance monies advanced were General Fund dollars placed into the Self Insurance fund of which the County Commissioners are the sole statutory authority to determine any and all actions within the County's self insurance programs to include the Self Insurance fund. Also, \$900,000 of the \$1,600,000 advanced was interest earnings that the County should have paid into the General Fund.

The County Commissioners performed their actions in coordination with all departments and/or agencies that pay money into the Self Insurance fund. This action was done as an advance instead of a transfer to insure that the County Commissioners would return these dollars in the future to the funds that they originally placed them in.

Auditor of State Conclusion: While we can appreciate the County's concern in ensuring the monies are returned to the respective funds, per the **Ohio Rev Code 5705.10**, "...monies paid into a fund shall be only used for the purposes of which such fund is established." Since the advancing fund is restricted as to its purpose, the proper procedure for moving monies from restricted funds to another fund would be to adhere to the transfer provisions of **R.C. 5705.14** to **R.C. 5705.16**.

FINDING NUMBER 2009-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) requires no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision stating the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" Certificate** – If the fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board of Commissioners can authorize the drawing of a warrant for the payment of the amount due. The Board of Commissioners has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$100 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the County.

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.
4. **County Commissioner Authorization** – A board of county commissioners, by resolution, may exempt purchases of \$1,000 or less from the prior certification requirement. The resolution must specify the dollar limit applicable to such purchases and whether it applies to all purchases, is limited to certain classes of purchases, or is limited to specific purchases. The board must notify the county auditor in writing of its intention to adopt such a resolution and the scope of the resolution. The County Auditor has 15 days to comment on the resolution before it may be adopted by the board. Where such a resolution has been adopted, any person authorized to make purchases, within 3 business days of making a purchase exempted under the resolution, must file with the County Auditor a written document stating the purpose, amount, and date of the purchase, and the name of the vendor.

FINDING NUMBER 2009-002 (Continued)

38% of expenditures tested were not certified by the County Auditor prior to the purchase commitment being made. It was also found none of the exceptions above were utilized for the items found to be in non-compliance. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balance.

Unless the exceptions noted above are used, prior certification is not only required by statute, but is a key control in the disbursement process to assure purchase commitments receive prior approval. To improve control over disbursements and to help reduce the possibility of the County's funds exceeding budgetary spending limitations, the County Auditor should certify the funds are or will be available prior to obligation by the County. When prior certification is not possible, "then and now" certification should be used.

We recommend the County certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The County Auditor should sign the certification prior to the County incurring a commitment, and only when the requirements of 5705.41(D) are satisfied. The County Auditor should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

Officials' Response: Management will closely monitor these transactions to correct the issue in the future.

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2009-003
CFDA Title and Number	Workforce Investment Act Cluster, CFDA #17.258, 17,259 and 17.260. Temporary Assistance for Needy Families, CFDA # 93.558; Child Care Cluster, CFDA # 93.575, 93.596, and 93.713; Medical Assistance Program, CFDA # 93.778
Federal Award Number / Year	2009
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Jobs and Family Services

Questioned Costs/Material Weakness

2 C.F.R. Part 225, App.B Section 37.(c) indicates rental costs under "less-than-arm's-length" leases are allowable only up to the amount (as explained in section 37.b of the appendix) that would be allowable had title to the property vested in the governmental unit. For this purpose, a less than-arm's length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases included, but are not limited to those between divisions of a governmental unit. 2 C.F.R. Part 225, App.B Section 37(b) indicates rental costs would include expenses such as depreciation or use allowance, maintenance, taxes and insurance.

2 C.F.R. Part 225, App. B Section 23(b) states financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980, is allowable subject to the conditions in section 23.b.(1) through (4) of the appendix.

FINDING NUMBER 2009-003 (Continued)

Additionally, Ohio Admin. Code Section 5101:9-4-11(A) indicates, the county family service agency shall follow federal, state, and local regulations when seeking federal financial participation for costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with Office of Budget and Management (OMB) Circular A-87, attachment B and Code of Federal Regulations 2 C.F.R. part 225.

During 2009, a total of \$181,764 of rental payments was paid by the Richland County Job and Family Services department to Richland County and was included as indirect costs in the department's Income Maintenance and Social Services indirect cost pools. The depreciation and debt interest expense for the buildings the department rents from the County totaled \$53,554 which is the maximum rental payments allowable per 2 C.F.R. part 225, App. B Section 37.(b). Maintenance and insurance are paid separately through the County Job and Family Services indirect costs pools and are therefore not included as part of the rent.

Of \$128,210 excess rental payments, \$37,858 was funded from state (GRF) monies which is in violation of Ohio Admin. Code Section 5101:9-4-11(A) listed above and \$90,352 was funded with federal monies which is considered a questioned cost, allocated to the department's federal programs as follows:

<u>CFDA(s)</u>	<u>Federal Program</u>	<u>Rent Allocation</u>
17.258, 17.259, 17.260	Workforce Investment Act (WIA) cluster *	\$14,214
93.558	Temporary assistance for needy families *	30,428
93.575, 93.596, 93.713	Child care cluster *	13,214
10.551, 10.561	Supplemental nutrition assistance (food stamps cluster)	16,641
93.778	Medical Assistance Program *	15,855
	Total	<u>\$90,352</u>

* major federal program

The County should revise the Job and Family Services department building lease agreement to ensure the rental payments are in accordance with applicable requirements.

Officials' Response: In July 1989, Richland County Job and Family Services (RCJFS) completed Department of Administrative Services (DAS) Form 2095 under the guidance of the former Ohio Department of Human Services (ODHS). Both the county and the state signed this form as a reimbursement agreement. At that time, ODHS encouraged counties to match the depreciation schedule with the bond retirement schedule, usually a period of twenty years. The entire cost of the bonds would be paid by state and federal money with the county having free and clear title to the building at the end of the twenty years.

Recently, Ohio Department of Job and Family Services (ODJFS) has informed County Job and Family Services agencies that this long standing process is incorrect and would not withstand an audit. ODJFS has informed counties that the depreciation schedule for CDJFS buildings should be the same as for other county buildings, which in our case is 45 years.

RCJFS has used this approved long standing process to determine reimbursement amounts and enter into building lease agreements with the Richland County Commissioners. The audit finding and questioned costs are as a direct result of incorrect advice from the pass through agency, which at the time was the Ohio Department of Human Services, as indicated in the first paragraph above. Therefore, Richland County Job and Family Services (RCJFS) should not be held accountable for the audit finding or the questioned costs.

FINDING NUMBER 2009-003 (Continued)

As of March 18, 2010, RCJFS has amended all building lease agreements with the Richland County Commissioners to correspond with the Richland County Auditor's depreciation schedule, as required by A-87 and A-133.

Richland County Job and Family Services will work with the Ohio Department of Job and Family Services to resolve this issue.

RICHLAND COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2008-001	Material Weakness/ Noncompliance Citation: Ohio Rev. Code Section 5705.10(H) –The County recorded interfund advances which were not consistent with the purposes for which the respective funds were established.	No	Repeated as Finding 2009-001.
2008-002	Ohio Rev. Code Section 5705.41(D) – The County did not properly certify all tested expenditures.	No	Repeated as Finding 2009-002.
2008-003	Significant Deficiency – GAAP Issues – Several GAAP basis financial statement account errors were noted.	No	Repeated in Management Letter.

RICHLAND COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2009

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

Introductory Section

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
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PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

50 PARK AVENUE EAST, MANSFIELD, OHIO 44902
TELEPHONE 419-774-5501



June 18, 2010

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS

50 Park Avenue East
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Richland County for the year ended December 31, 2009. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires counties to file unaudited general purpose external financial statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2009, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the County

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the City of Crestline, the City of Ontario, and the City of Mansfield, which is the County seat. The County has an area of 449 square miles and has a population of 125,722, according to an estimate by the United States Census Bureau.

A three-member Board of Commissioners, thirteen other elected officials and various department heads govern the County. Elected officials and department heads manage the internal operations of their respective divisions. The chief administrator of the County is the Board of Commissioners which authorizes expenditures and serves as the budget and taxing authority and contracting body for County services.

The County Auditor is fiscal officer, assessor of real and personal property, administrator of the data processing center and sealer of weights and measures. The Auditor is also responsible for maintenance of financial records, establishment of subdivision tax rates, calculation of the tax list, and distribution of the revenues generated from the tax list.

The County Treasurer is custodian of all County funds and is responsible for the investment of those funds. The Treasurer also collects all revenues generated from the Auditor's tax list. Those remaining elected officials include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, two Common Pleas Court Judges, a Juvenile Judge, a Domestic Relations Judge, and Probate Judge.

Richland County employs over 950 people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of Developmental Disabilities (DD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials. Component units are legally separate organizations that are fiscally dependent on the County or for which the County is financially accountable. Richland Newhope Industries, Inc. is a not-for-profit corporation subsidized by the County. It has been included as a discretely presented component unit of the County in this report because, in the opinion of the County, it would be misleading if its operations were excluded.

The County Auditor serves as fiscal agent, but the County is not financially accountable, for the following agencies: the County General Health District, the County Regional Planning Commission, the County Soil and Water Conservation District, and the Area 10 Workforce Investment Board. It is the County's financial reporting responsibility to report on these entities through the use of agency funds.

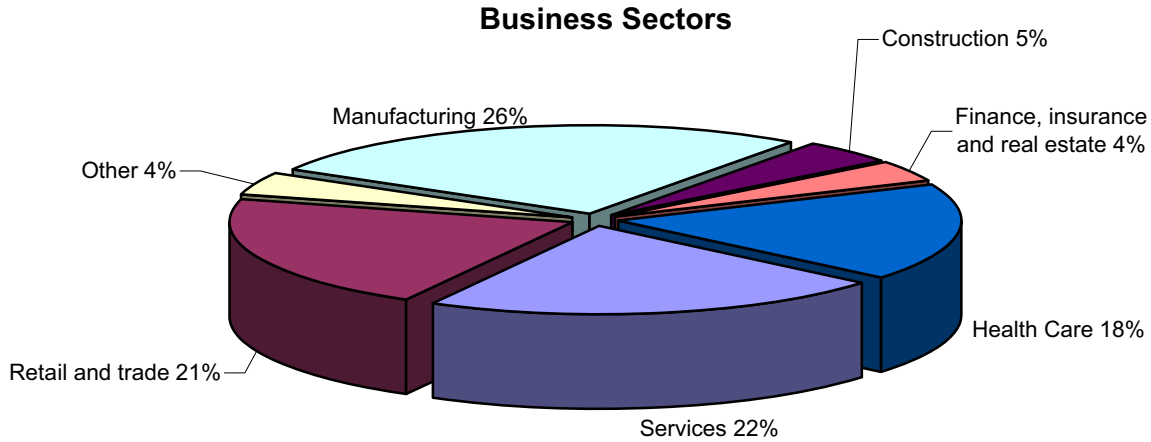
The County is a member of the County Risk Sharing Authority, Inc. which is a public entity risk pool. The County participates in one joint venture, the County Regional Planning Commission. The Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the Richland County Regional Solid Waste Management Authority, the Richland County Youth and Family Council, the Area 10 Workforce Investment Board and the North East Ohio Network, jointly governed organizations. The County is also involved with three related organizations, the Richland County Metropolitan Park District, Richland County Transit Board, and Mansfield/Richland County Public Library. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

By statute, the annual appropriations adopted are by the Board of County Commissioners within the first quarter of the year. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the object level for the general fund and at the fund level for all other funds. Purchase orders are submitted to the Auditor's Office by department heads; the funds are then encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional resources are secured.

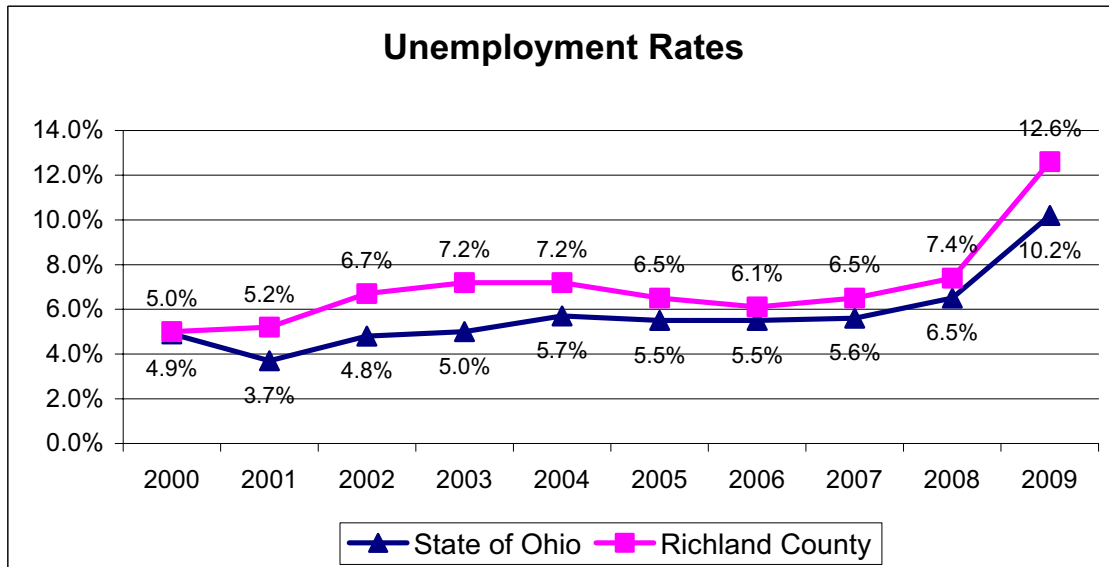
A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial Statements.

Local Economy

The County is located in north central Ohio, approximately halfway between the cities of Columbus and Cleveland. This centralized location has been a key factor in the County’s growth and economic development. The economy is broad – based with no single industry dominating it. The County’s largest employers include MedCentral Health Systems, General Motors, Richland County and Gorman Rupp. The chart below shows the proportionate number of employees in the various industries (excluding government), as reported by the Ohio Department of Job and Family Services for 2008 (the latest information available).



Despite the diversity of the business sectors, the County has an unemployment rate of 12.6 percent, slightly higher than the State average of 10.2 percent.



Long-Term Financial Planning

Richland County has an ongoing one and one quarter percent permissive sales tax of which the initial half percent and two-thirds of the additional three quarter percent benefits the County’s General Fund. The other one-third of the additional three quarter percent is given to the County’s cities, villages and townships to be used for road improvements.

The County operates a jail that combines both Richland County and the City of Mansfield's jail facilities into one structure. The City of Mansfield leases 80 beds and pays the County for housing and medical costs of their inmates. The County acts as the central booking agent for both County and City prisoners and the City provides ambulatory services for the facility. The consolidation allows both entities to lower their costs and to more efficiently operate their correctional operations.

Relevant Financial Policies

The County's Budget Commission has developed a practice of establishing certificates of estimated revenues based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, local government monies, and other economic driven factors affecting the County's revenue sources. The County also has developed a policy to allocate permissive sales tax between the County's general fund and cities, villages and townships in the County.

Major Initiatives

During 2009, the County's sewer department started construction on three projects; Harprest sewer improvements, Harp abandonment, and the Lust and Country Meadow abandonment. The projects will be funded by loans from the Ohio Public Works Commission and American Recovery and Reinvestment Act monies.

The Richland County One-Stop Employment and Training Center continues to offer free employment services for businesses and job seekers. Employers can use the Training Center to seek out available applicants, while job seekers can use the facility for help with resume writing and locating available job opportunities. The Training Center also features a resource room furnished with seven computer stations, one of which offers software for people with physical and visual impairments. During 2009, the Training Center offered extended hours to better serve Richland County residents, as well as job fairs to help users find employment.

The County has been working with the Richland County Foreclosure Prevention Committee to create ways to reduce the growing number of home foreclosures in the County. Home foreclosures have increased at a record pace over the last five years. The Committee is working to educate borrowers through the loan process to ensure they do not get a mortgage they cannot afford. The Committee is also working to create a mediation process between lenders and borrowers to resolve foreclosure cases without the borrower losing their home.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Comprehensive Annual Financial Report for the year ended December 31, 2008. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized financial report, whose contents conform to program standards, as well as satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last nineteen consecutive years (1990 - 2008). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

Each year Richland County also publishes the Popular Annual Financial Report (PAFR) which provides the financial information from the CAFR in a reader-friendly format. The GFOA awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended December 31, 2008.

A Certificate is valid for the period of one year. Richland County has received an Award of Outstanding Achievement for the last twelve consecutive years (1997 - 2008).

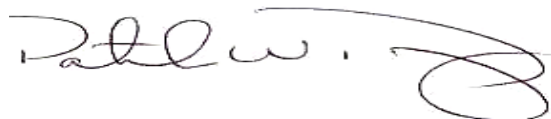
Both the CAFR and PAFR are available by request or can be accessed through the internet on our web site www.richlandcountyauditor.org.

Preparing this report for publication would not have been possible without the cooperation of each elected official, department head, and a large number of County employees. I am grateful for their assistance and cooperation.

I would like to extend my sincere appreciation to the members of my staff in the Auditor's Office. I am grateful for their dedication and cooperation which helped produce this report. My appreciation also is extended to the Local Government Services Section of Auditor of State, Mary Taylor, CPA's Office for their guidance and constructive assistance.

Finally, I wish to thank the citizens of Richland County for this opportunity to continue to improve the professionalism in financial reporting.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick W. Dropsey", with a large, stylized flourish at the end.

Patrick W. Dropsey
Richland County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Richland County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
Elected Officials

Board of Commissioners

Gary Utt
Edward Olson
Timothy Wert

Auditor

Patrick W. Dropsey

Treasurer

Bart Hamilton

Recorder

Sarah Davis

Clerk of Courts

Linda Frary

Coroner

Dr. Stewart D. Ryckman

Engineer

Thomas Beck

Prosecutor

James Mayer, Jr.

Sheriff

J. Steve Sheldon

Court of Common Pleas #1

Judge James DeWeese

Court of Common Pleas #2

Judge James Henson

Probate Court

Judge Phillip Mayer Jr.

Domestic Relations Court

Judge Robert Konstam

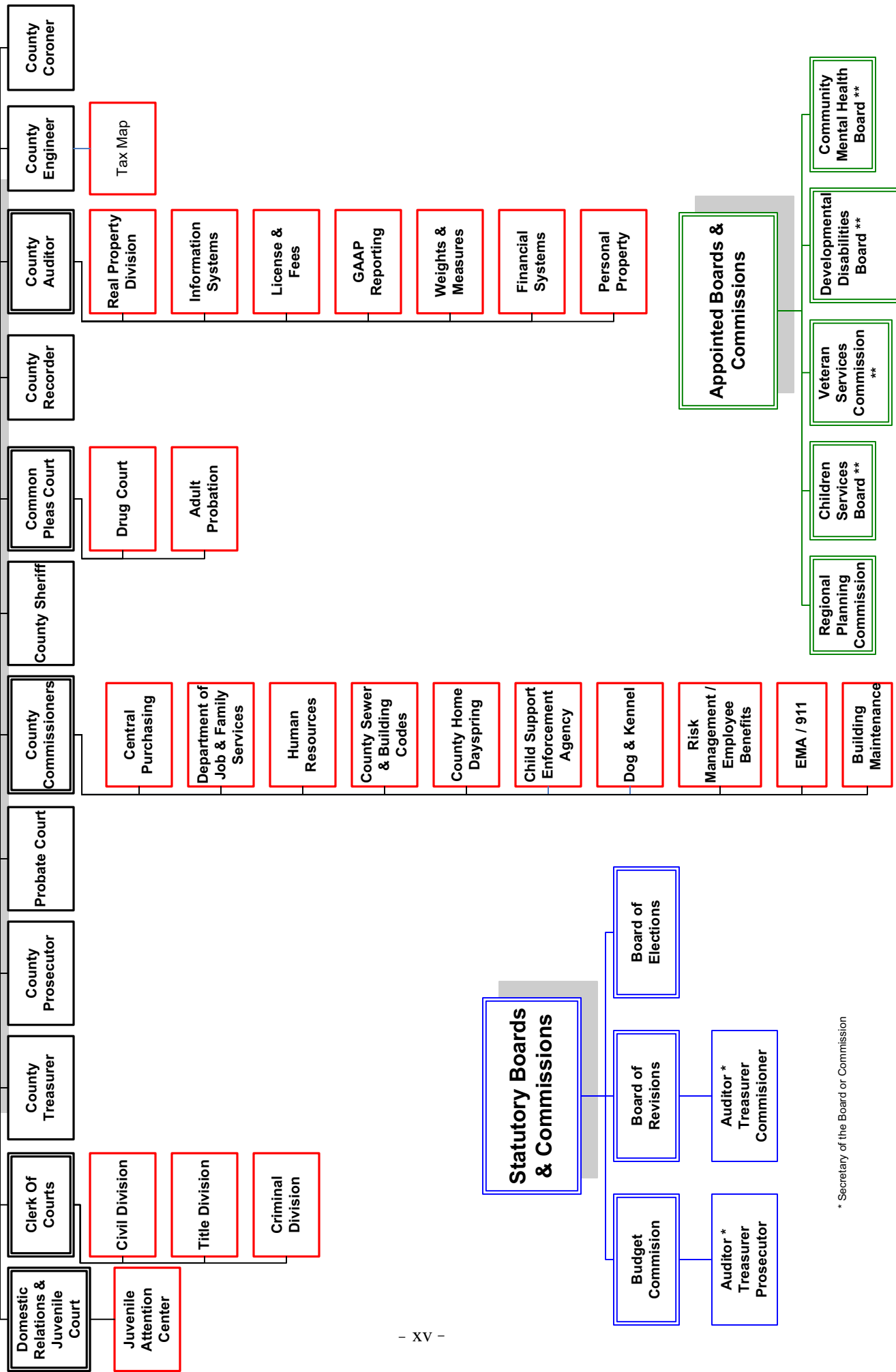
Juvenile Court

Judge Ron Spon

Richland County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
Principal Appointed Officials and Department Heads

Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Paulette Hankins
Buildings and Grounds, Superintendent	Charles Minich
Dog Warden	David Jordan
Sanitary Engineer	Steve Risser
Children's Services, Executive Director	Randy Parker
Mental Health and Recovery Services Board, Executive Director	Joseph Trolan
Developmental Disabilities, Superintendent	Elizabeth Prather
Department of Job and Family Services, Director	Sharlene Neumann
Emergency Services Administrator	Keith Markley
Veterans' Services, Director	Larry Moore
Child Support Enforcement Agency, Director	Jerry Saunders

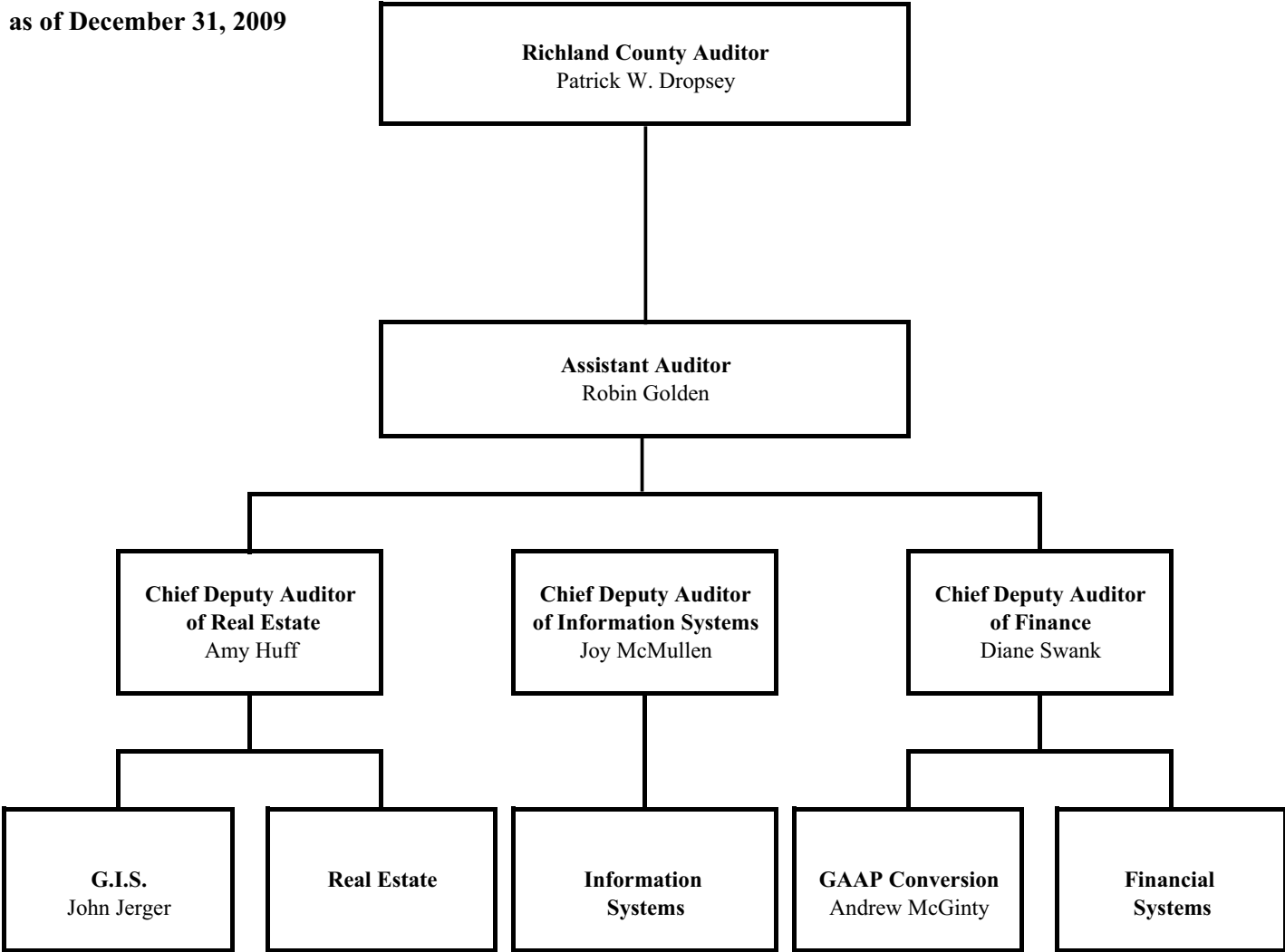
Voters Of Richland County



** Either all or a portion of members appointed by County Commissioners

* Secretary of the Board or Commission

**County Auditor
Organizational Chart
as of December 31, 2009**



Financial Section



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Richland County Commissioners
Richland County
50 Park Avenue East
Mansfield, Ohio 44902

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Richland Newhope Industries, Inc., the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Richland Newhope Industries, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Richland Newhope Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit and the report of the other auditors provide a reasonable basis for our opinions.

During 2008, the County advanced \$1,600,000 from the Self-Insurance Fund into the General Fund. Ohio Rev. Code Section 5705.10 restricts the use of County funds to the purposes for which such funds were established. As such, the aforementioned advance was not authorized and should have not been recorded in 2008. This advance was not repaid in 2009. Had this advance been repaid in 2009, the General Fund's (budget basis) Advances Out would have been \$1,600,000 more, and the General Fund's Equity in Pooled Cash and Cash Equivalents and Loans from Other Funds would have been \$1,600,000 less; and the Internal Service Fund's Equity in Pooled Cash and Cash Equivalents would have been \$1,600,000 more and the Loans to Other Funds \$1,600,000 less.

In our opinion, except for the matter referred to in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the General Fund, and the aggregate remaining fund information of Richland County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In addition, in our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component unit, the Mental Health Board, Developmental Disabilities Board, Public Assistance, Children's Services, Special Assessment Debt Retirement, General Obligation Debt Retirement, and Sewer funds of Richland County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the Mental Health Board, Developmental Disabilities Board, Public Assistance and Children's Services funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

As further described in Note 3 to the basic financial statements, the County restated its January 1, 2009 net assets of the Governmental Activities and Sewer Fund/Business-Type Activities due to reclassing a bond from Governmental Activities to Business-Type Activities.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We did not audit and do not express an opinion on this information. However, we have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. As a result of our limited procedures, we believe Management's Discussion and Analysis does not conform to Governmental Account Standards Board guidelines, since as discussed in paragraph three certain accounts are misstated in the financial statements.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, except for the effects described in paragraph three, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 18, 2010

Richland County, Ohio
Management's Discussion and Analysis
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The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2009 are as follows:

In total, net assets increased \$642,093. Net assets of governmental activities increased \$1,633,192, which represents a 1.2 percent increase from 2008. Net assets of business-type activities decreased \$991,099 or 3.9 percent from 2008.

For governmental activities, general revenues accounted for \$35,984,748 in revenue or 32.7 percent of all revenues. Program specific revenues in the form of charges for services and sales and operating assessments, and grants and contributions accounted for \$74,158,900 or 67.3 percent of total revenues of \$110,143,648.

Total assets of governmental activities decreased by \$2,020,588.

The County had \$108,638,856 in expenses related to governmental activities; \$74,158,900 of these expenses were offset by program specific charges for services and sales and operating assessments, and grants and contributions. General revenues (primarily taxes) of \$35,984,748 and transfers of \$128,400 were adequate to provide the additional monies needed for these programs.

The general fund had \$26,242,729 in revenues and \$21,166,888 in expenditures. The general fund's fund balance increased from (\$49,896) to \$75,909. The majority of this change was due to a reduction in overall expenditures by departments within the general fund.

Net assets for the enterprise fund decreased \$991,099. The majority of this change was due to a decrease in charges for services and a slight increase in expenses.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Richland County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Richland County, the general fund is by far the most significant fund.

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Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all *assets* and *liabilities* except fiduciary funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in those net assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

Component Unit – The County includes financial data of Richland Newhope Industries, Inc. (the Workshop). The Workshop is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Richland County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled or handicapped adults in the County. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting on the County's Most Significant Funds

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements

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focus on the County's most significant funds. The County's major governmental funds are the general fund, mental health board, developmental disabilities board, public assistance, children's services, special assessment debt retirement and general obligation debt retirement funds. The County's business-type fund is the sewer fund.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 14-22 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit self-insurance program for employees of the County and phone system charges incurred by the County. The basic proprietary fund financial statements can be found on pages 23-26 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 27-28 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 29-72 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 73-207 of this report.

Richland County, Ohio
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Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$162,590,213 (\$138,180,648 in governmental activities and \$24,409,565 in business-type activities) at December 31, 2009.

A large portion of all of the County's net assets (61.8 percent) reflect its investment in capital assets (e.g., land, buildings, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

(Table 1)
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current and Other Assets	\$97,607,048	\$99,192,814	\$2,166,515	\$2,173,936	\$99,773,563	\$101,366,750
Capital Assets, Net	114,933,237	115,368,059	25,935,205	27,019,544	140,868,442	142,387,603
<i>Total Assets</i>	<i>212,540,285</i>	<i>214,560,873</i>	<i>28,101,720</i>	<i>29,193,480</i>	<i>240,642,005</i>	<i>243,754,353</i>
Liabilities						
Long-Term Liabilities	46,266,711	48,615,305	3,536,679	3,717,329	49,803,390	52,332,634
Other Liabilities	28,092,926	29,398,112	155,476	75,487	28,248,402	29,473,599
<i>Total Liabilities</i>	<i>74,359,637</i>	<i>78,013,417</i>	<i>3,692,155</i>	<i>3,792,816</i>	<i>78,051,792</i>	<i>81,806,233</i>
Net Assets						
Invested in Capital Assets, Net of Related Debt	77,943,463	77,871,132	22,478,081	23,485,928	100,421,544	101,357,060
Restricted	58,038,384	56,304,790	0	0	58,038,384	56,304,790
Unrestricted	2,198,801	2,371,534	1,931,484	1,914,736	4,130,285	4,286,270
<i>Total Net Assets</i>	<i>\$138,180,648</i>	<i>\$136,547,456</i>	<i>\$24,409,565</i>	<i>\$25,400,664</i>	<i>\$162,590,213</i>	<i>\$161,948,120</i>

An additional portion of the County's net assets, \$58,038,384, represent resources that are subject to external restrictions on how they may be used. The remaining balance, \$4,130,285, is unrestricted net assets and may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

Total governmental activities assets decreased \$2,020,588. The majority of this decrease occurred in property taxes receivable.

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Table 2 shows the changes in net assets for year 2009.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues:						
Charges for Services and Sales and Operating Assessments	\$13,989,137	\$11,576,104	\$2,631,508	\$2,737,093	\$16,620,645	\$14,313,197
Operating Grants and Contributions	56,911,888	50,779,358	0	0	56,911,888	50,779,358
Capital Grants and Contributions	3,257,875	3,362,423	0	226,563	3,257,875	3,588,986
Total Program Revenues	74,158,900	65,717,885	2,631,508	2,963,656	76,790,408	68,681,541
General Revenues:						
Property Taxes	16,052,679	17,995,912	0	0	16,052,679	17,995,912
Permissive Sales Taxes	13,715,066	14,602,403	0	0	13,715,066	14,602,403
Grants and Entitlements, Not Restricted	4,324,168	5,839,921	0	0	4,324,168	5,839,921
Investment Earnings	1,330,781	2,664,617	0	0	1,330,781	2,664,617
Miscellaneous	562,054	637,645	466	5,813	562,520	643,458
Total General Revenues	35,984,748	41,740,498	466	5,813	35,985,214	41,746,311
Total Revenues	110,143,648	107,458,383	2,631,974	2,969,469	112,775,622	110,427,852
Program Expenses						
General Government:						
Legislative and Executive - Primary Government	15,219,731	12,277,632	0	0	15,219,731	12,277,632
Legislative and Executive - External	39,843	212,452	0	0	39,843	212,452
Judicial System	6,446,214	8,111,788	0	0	6,446,214	8,111,788
Public Safety - Primary Government	14,166,869	13,877,080	0	0	14,166,869	13,877,080
Public Safety - External	0	339,444	0	0	0	339,444
Public Works	5,241,905	8,346,930	0	0	5,241,905	8,346,930
Health - Primary Government	35,910,075	32,684,407	0	0	35,910,075	32,684,407
Health - External	228,780	233,644	0	0	228,780	233,644
Human Services - Primary Government	28,292,440	28,836,215	0	0	28,292,440	28,836,215
Human Services - External	566,415	831,241	0	0	566,415	831,241
Conservation and Recreation	142,347	47,621	0	0	142,347	47,621
Economic Development	254,412	226,807	0	0	254,412	226,807
Interest and Fiscal Charges	2,129,825	1,897,692	0	0	2,129,825	1,897,692
Sewer	0	0	3,494,673	3,310,890	3,494,673	3,310,890
Total Expenses	108,638,856	107,922,953	3,494,673	3,310,890	112,133,529	111,233,843
Excess (Deficiency) before Transfers	1,504,792	(464,570)	(862,699)	(341,421)	642,093	(805,991)
Transfers	128,400	3,112,402	(128,400)	(3,112,402)	0	0
Increase (Decrease) in Net Assets	1,633,192	2,647,832	(991,099)	(3,453,823)	642,093	(805,991)
Net Assets Beginning of Year	136,547,456	133,899,624	25,400,664	28,854,487	161,948,120	162,754,111
Net Assets End of Year	\$138,180,648	\$136,547,456	\$24,409,565	\$25,400,664	\$162,590,213	\$161,948,120

Health and Human Services from the primary government account for \$64,202,515 of expenses out of \$108,638,856 of total expenses for governmental activities, or 59.1 percent of that total. Of that \$108,638,856 in governmental activities expenses, \$13,989,137 was covered by direct charges to users of

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the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include fees for item such as boarding prisoners and for special details.

Additional revenues provided by the State and Federal governments for governmental activities included \$56,911,888 for operations, \$3,257,875 for capital improvements or acquisitions and \$4,324,168 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Capital grants and contributions revenues in the business-type activities decreased by \$226,563. This decrease was due to a reduction of grant money received by the County due to the completion of various sewer projects.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$43,123,983. \$42,008,251 of this total amount constitutes unreserved fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The County's general fund reflected an increase in fund balance of \$125,805 and carries forward an ending fund balance of \$75,909. This change is due to decreases in expenditures by departments.

Transfers out from the general fund to other governmental funds amounted to \$6,577,416. The majority of these transfers were to provide additional resources to the jail operations fund and payments for bonds and other debt service requirements.

All elected officials worked closely with the County Commissioners to reduce, maintain, or hold down increases in departmental expenditures.

The mental health board fund balance increased by \$588,258 from 2008 to 2009. This increase is due to an increase in intergovernmental revenues that offset an increase in expenditures from operation costs.

The developmental disabilities board fund balance increased by \$1,556,611 from 2008 to 2009. This increase is due to an increase in intergovernmental revenues in the fund.

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The public assistance fund's, which includes the department of job and family services, fund balance increased by \$640,668 from 2008. This increase is due to large decreases in expenditures exceeding a slight decrease in revenues.

The children's services fund had an increase in fund balance of \$593,644 from 2008. This increase is primarily due to revenues increasing at a greater pace than disbursements.

The special assessment debt retirement fund balance decreased \$2,422 from 2008 to 2009. This change was due to a slight increase in expenditures.

The general obligation debt retirement fund balance decreased by \$137,935 from 2008 to 2009. This decrease is due to a reduction in intergovernmental revenues and an increase in principal and interest payments.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, but in more detail. The sewer enterprise fund had operating revenues of \$2,631,974, which were exceeded by operating expenses of \$3,342,234 by \$710,260.

Budgeting Highlights

Richland County's budgeting process is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated resources certified by the Budget Commission in accordance with the Ohio Revised Code. Therefore the County's plans or desires cannot be totally reflected in the original budget. If budgeted resources are adjusted due to actual activity then the appropriations can be adjusted accordingly.

The most significant changes between the general fund original budget and final budget were in the area of revenues which increased from \$25,703,007 to \$26,875,779, slight increases to the majority of revenue sources accounted for this change. Actual revenues of \$26,592,100 were slightly lower than the final budgeted number, mostly due to sales taxes and intergovernmental revenues coming in lower than expected. Actual expenditures of \$21,277,485 were lower than final budgeted expenses due to cuts by various departments.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of December 31, 2009, amounts to \$77,943,463 (net of accumulated depreciation and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment and construction in progress.

The majority of capital asset additions for 2009 were from the construction of buildings and completion of projects that were previously listed as construction in progress. The County Engineer purchased a new vehicle, other equipment and machinery, and replaced eight bridges for a total of \$1,801,266 board of DD purchased building improvements and other miscellaneous equipment for \$349,677. Additional information on the County's capital assets can be found in Note 15 of this report.

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Long-term Debt. At the end of the 2009 year, the County had total bonded debt outstanding of \$28,996,597 net of the unamortized premium and discount. Of this amount, \$21,233,216 comprises debt backed by the full faith and credit of the County, \$4,570,000 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment and \$3,193,381 comprises debt backed by the full faith and credit of the county held in the County's business-type sewer fund.

The County's long-term bonded debt decreased by \$2,566,591 (-8.1 percent) during the 2009 year.

The County maintains an Aaa rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$50,322,075, which is significantly higher than the County's outstanding net debt.

In addition to the bonded debt, County long-term obligations include compensated absences, long-term notes payable, and capital leases. Additional information on the County's long-term debt can be found in note 17 of this report. Notes 11 and 16 discuss compensated absences and the capital lease. Note 18 provides information regarding bond anticipation notes.

Interest and fiscal charges amounted to 2.0 percent of the total expenses for governmental activities.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 12.6 percent, which increased from a rate of 7.4 percent a year ago. This rate exceeds the State's average unemployment rate of 10.2 percent and the national average of 9.3 percent.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the County's budget for the 2010 year.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Patrick W. Dropsey, Richland County Auditor's Office, 50 Park Avenue East, Mansfield, Ohio 44902 or by telephone at 419-774-5501.

Richland County, Ohio
Statement of Net Assets
 Primary Government as of December 31, 2009
 Component Unit as of August 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,042,102	\$972,856	\$44,014,958	\$2,435,519
Cash and Cash Equivalents in Segregated Accounts	57,940	0	57,940	0
Cash and Cash Equivalents with Fiscal Agents	6,918,907	0	6,918,907	0
Cash and Cash Equivalents with Trustee	0	0	0	480,538
Investments in Segregated Accounts	169,593	0	169,593	0
Deposits	0	0	0	2,173
Materials and Supplies Inventory	731,836	7,804	739,640	130,874
Accrued Interest Receivable	0	0	0	3,192
Accounts Receivable	803,139	1,181,716	1,984,855	194,751
Intergovernmental Receivable	14,681,927	0	14,681,927	0
Prepaid Items	261,266	4,139	265,405	24,003
Permissive Sales Taxes Receivable	4,019,348	0	4,019,348	0
Property Taxes Receivable	18,723,427	0	18,723,427	0
Special Assessments Receivable	7,257,239	0	7,257,239	0
Loans Receivable	358,745	0	358,745	0
Contributions Receivable	0	0	0	2,500
Deferred Charges	581,579	0	581,579	0
Land and Construction in Progress	2,788,652	496,872	3,285,524	172,364
Depreciable Capital Assets, Net	112,144,585	25,438,333	137,582,918	717,994
<i>Total Assets</i>	<u>212,540,285</u>	<u>28,101,720</u>	<u>240,642,005</u>	<u>4,163,908</u>
Liabilities				
Accounts Payable	2,570,200	22,930	2,593,130	20,987
Contracts Payable	2,039,044	57,240	2,096,284	0
Accrued Wages	2,541,103	27,553	2,568,656	0
Payroll Withholding Payable	0	0	0	28,376
Intergovernmental Payable	1,625,551	28,688	1,654,239	7,686
Matured Compensated Absences Payable	429,947	6,712	436,659	0
Deferred Revenue	16,495,088	0	16,495,088	0
Accrued Vacation Payable	0	0	0	7,363
Accrued Interest Payable	531,739	12,353	544,092	0
Notes Payable	900,375	0	900,375	0
Claims Payable	959,879	0	959,879	0
Long-Term Liabilities:				
Due Within One Year	4,357,077	89,993	4,447,070	0
Due In More Than One Year	41,909,634	3,446,686	45,356,320	0
<i>Total Liabilities</i>	<u>74,359,637</u>	<u>3,692,155</u>	<u>78,051,792</u>	<u>64,412</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	77,943,463	22,478,081	100,421,544	890,358
Restricted for:				
Capital Projects	1,972,478	0	1,972,478	0
Debt Service	2,363,871	0	2,363,871	0
Mental Health	6,958,931	0	6,958,931	0
Developmental Disabilities Board	29,960,675	0	29,960,675	0
Children's Services	8,021,143	0	8,021,143	0
Street Repair and Maintenance	2,258,495	0	2,258,495	0
Dayspring	912,034	0	912,034	0
Collection of Delinquent Real Estate Taxes	346,242	0	346,242	0
Community Development	500,608	0	500,608	0
Youth Services	233,822	0	233,822	0
Public Safety	1,783,148	0	1,783,148	0
Unclaimed Monies	49,368	0	49,368	0
Developmental Disability Gifts:				
Nonexpendable	88,891	0	88,891	0
Other Purposes	2,588,678	0	2,588,678	0
Unrestricted	2,198,801	1,931,484	4,130,285	3,209,138
<i>Total Net Assets</i>	<u>\$138,180,648</u>	<u>\$24,409,565</u>	<u>\$162,590,213</u>	<u>\$4,099,496</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Activities
For the Year Ended December 31, 2009
Component Unit August 31, 2009

	Program Revenues			
	Expenses	Charges for Services and Sales and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$15,219,731	\$5,685,797	\$430,308	\$337,234
Legislative and Executive - External	39,843	0	0	0
Judicial System	6,446,214	1,777,224	739,312	0
Public Safety - Primary Government	14,166,869	2,580,047	2,283,255	0
Public Works	5,241,905	1,245,507	4,918,914	2,920,641
Health - Primary Government	35,910,075	1,281,162	14,326,387	0
Health - External	228,780	0	0	0
Human Services - Primary Government	28,292,440	1,419,400	34,213,712	0
Human Services - External	566,415	0	0	0
Conservation and Recreation	142,347	0	0	0
Economic Development	254,412	0	0	0
Interest and Fiscal Charges	2,129,825	0	0	0
<i>Total Governmental Activities</i>	108,638,856	13,989,137	56,911,888	3,257,875
Business-Type Activities				
Sewer	3,494,673	2,631,508	0	0
<i>Total Primary Government</i>	<u>\$112,133,529</u>	<u>\$16,620,645</u>	<u>\$56,911,888</u>	<u>\$3,257,875</u>
Component Unit				
Richland Newhope Industries, Inc.	<u>\$1,632,681</u>	<u>\$1,608,869</u>	<u>\$38,128</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Fund

Health - Mental Health Board

Health - Developmental Disabilities Board

Human Services - Children's Services

Human Services - Dayspring

Permissive Sales Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$8,766,392)	\$0	(\$8,766,392)	\$0
(39,843)	0	(39,843)	0
(3,929,678)	0	(3,929,678)	0
(9,303,567)	0	(9,303,567)	0
3,843,157	0	3,843,157	0
(20,302,526)	0	(20,302,526)	0
(228,780)	0	(228,780)	0
7,340,672	0	7,340,672	0
(566,415)	0	(566,415)	0
(142,347)	0	(142,347)	0
(254,412)	0	(254,412)	0
(2,129,825)	0	(2,129,825)	0
(34,479,956)	0	(34,479,956)	0
0	(863,165)	(863,165)	0
(34,479,956)	(863,165)	(35,343,121)	0
0	0	0	14,316
3,277,522	0	3,277,522	0
1,488,320	0	1,488,320	0
7,855,456	0	7,855,456	0
2,707,962	0	2,707,962	0
723,419	0	723,419	0
13,715,066	0	13,715,066	0
4,324,168	0	4,324,168	0
1,330,781	0	1,330,781	8,617
562,054	466	562,520	29,239
35,984,748	466	35,985,214	37,856
128,400	(128,400)	0	0
36,113,148	(127,934)	35,985,214	37,856
1,633,192	(991,099)	642,093	52,172
136,547,456	25,400,664	161,948,120	4,047,324
<u>\$138,180,648</u>	<u>\$24,409,565</u>	<u>\$162,590,213</u>	<u>\$4,099,496</u>

Richland County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2009*

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Assets						
Equity in Pooled Cash and Cash Equivalents	\$407,710	\$4,984,159	\$23,632,827	\$965,884	\$5,790,962	\$46,948
Cash and Cash Equivalents In Segregated Accounts	278	0	6,984	0	2,212	0
With Fiscal Agents	0	0	6,918,907	0	0	0
Investments in Segregated Accounts	0	0	0	0	0	0
Materials and Supplies Inventory	221,663	2,544	86,542	2,380	2,258	0
Accounts Receivable	63,491	0	284,009	0	0	0
Interfund Receivable	711,583	0	0	0	0	0
Loans to Other Funds	104,000	0	0	0	0	0
Intergovernmental Receivable	2,004,629	3,574,582	811,242	51,290	2,782,532	0
Prepaid Items	257,208	0	0	2,036	962	0
Permissive Sales Taxes Receivable	4,019,348	0	0	0	0	0
Property Taxes Receivable	4,456,773	1,693,076	8,764,157	0	2,987,781	0
Special Assessments Receivable	0	0	0	0	0	6,912,334
Loans Receivable	0	0	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents	49,368	0	0	0	0	0
<i>Total Assets</i>	<u>\$12,296,051</u>	<u>\$10,254,361</u>	<u>\$40,504,668</u>	<u>\$1,021,590</u>	<u>\$11,566,707</u>	<u>\$6,959,282</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$239,973	\$730,753	\$636,138	\$336,784	\$92,663	\$0
Contracts Payable	0	985,018	0	0	0	0
Accrued Wages	794,228	24,144	755,406	240,302	254,211	0
Interfund Payable	0	0	0	1,192	5,225	0
Loans from Other Funds	1,600,000	0	0	0	0	0
Intergovernmental Payable	503,760	9,450	327,377	211,483	116,713	0
Matured Compensated Absences Payable	3,721	0	426,226	0	0	0
Deferred Revenue	9,078,460	4,013,563	9,651,627	0	5,458,739	6,912,334
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>12,220,142</u>	<u>5,762,928</u>	<u>11,796,774</u>	<u>789,761</u>	<u>5,927,551</u>	<u>6,912,334</u>
Fund Balances						
Reserved for Encumbrances	0	2,290	521,004	0	0	0
Reserved for Loans Receivable	0	0	0	0	0	0
Reserved for Interfund Loans	104,000	0	0	0	0	0
Reserved for Unclaimed Monies	49,368	0	0	0	0	0
Reserved for Developmental Disability Gifts Endowment	0	0	0	0	0	0
Unreserved, Undesignated (Deficit), Reported in:						
General Fund	(77,459)	0	0	0	0	0
Special Revenue Funds	0	4,489,143	28,186,890	231,829	5,639,156	0
Debt Service Funds	0	0	0	0	0	46,948
Capital Projects Funds	0	0	0	0	0	0
<i>Total Fund Balances</i>	<u>75,909</u>	<u>4,491,433</u>	<u>28,707,894</u>	<u>231,829</u>	<u>5,639,156</u>	<u>46,948</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,296,051</u>	<u>\$10,254,361</u>	<u>\$40,504,668</u>	<u>\$1,021,590</u>	<u>\$11,566,707</u>	<u>\$6,959,282</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2009*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$127,226	\$5,939,524	\$41,895,240
0	48,466	57,940
0	0	6,918,907
0	169,593	169,593
0	416,449	731,836
0	255,605	603,105
0	34,863	746,446
0	0	104,000
0	5,457,652	14,681,927
0	1,060	261,266
0	0	4,019,348
0	821,640	18,723,427
0	344,905	7,257,239
0	358,745	358,745
<u>0</u>	<u>0</u>	<u>49,368</u>
<u>\$127,226</u>	<u>\$13,848,502</u>	<u>\$96,578,387</u>
\$0	\$463,428	\$2,499,739
0	1,054,026	2,039,044
0	472,812	2,541,103
0	438,715	445,132
0	104,000	1,704,000
0	453,546	1,622,329
0	0	429,947
0	6,148,008	41,262,731
0	10,004	10,004
0	900,375	900,375
<u>0</u>	<u>10,044,914</u>	<u>53,454,404</u>
0	14,076	537,370
0	336,103	336,103
0	0	104,000
0	0	49,368
0	88,891	88,891
0	0	(77,459)
0	4,241,294	42,788,312
127,226	165,723	339,897
<u>0</u>	<u>(1,042,499)</u>	<u>(1,042,499)</u>
<u>127,226</u>	<u>3,803,588</u>	<u>43,123,983</u>
<u>\$127,226</u>	<u>\$13,848,502</u>	<u>\$96,578,387</u>

Total Governmental Fund Balances	\$43,123,983
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	114,933,237
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Special Assessments	7,257,239
Intergovernmental Revenues	12,203,092
Property Taxes	2,228,339
Sales Taxes	2,918,692
Charges for Services	<u>160,281</u>
Total	24,767,643
Internal service funds are used by management to charge the costs of insurance and telephone usage fees to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net assets.	1,562,652
In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	581,579
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(21,233,216)
Special Assessment Bonds	(4,570,000)
Long-term Notes Payable	(12,232,319)
Capital Leases Payable	(1,790,704)
OPWC Loans Payable	(685,016)
Computerization Loan Payable	(846,882)
Compensated Absences	<u>(4,908,574)</u>
Total	(46,266,711)
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	<u>(521,735)</u>
<i>Net Assets of Governmental Activities</i>	<u>\$138,180,648</u>

Richland County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Special Assessment Debt Retirement
Revenues						
Property Taxes	\$3,461,518	\$1,563,150	\$8,212,023	\$0	\$2,847,822	\$0
Sales Taxes	13,512,656	0	0	0	0	0
Charges for Services	3,145,469	0	829,433	0	121,344	0
Licenses and Permits	264,021	0	0	0	0	0
Fines and Forfeitures	237,167	0	0	0	0	0
Intergovernmental	4,120,715	9,600,818	14,411,951	13,488,688	6,015,107	0
Special Assessments	0	0	0	0	0	1,394,326
Interest	1,296,314	0	9,897	0	0	0
Rentals	23,219	0	0	0	0	0
Contributions and Donations	0	0	0	0	0	0
Other	181,650	3,634	27,316	0	95,647	0
<i>Total Revenues</i>	<u>26,242,729</u>	<u>11,167,602</u>	<u>23,490,620</u>	<u>13,488,688</u>	<u>9,079,920</u>	<u>1,394,326</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	10,181,199	0	0	0	0	308,788
Judicial System	3,270,198	0	0	0	0	0
Public Safety	5,682,971	0	0	0	0	0
Public Works	312,309	0	0	0	0	0
Health	167,173	10,579,344	21,759,009	0	0	0
Human Services	602,873	0	0	12,848,599	8,536,276	0
Conservation and Recreation	115,127	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	835,038	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	450	0	0	910,000
Interest and Fiscal Charges	0	0	174,550	0	0	306,360
<i>Total Expenditures</i>	<u>21,166,888</u>	<u>10,579,344</u>	<u>21,934,009</u>	<u>12,848,599</u>	<u>8,536,276</u>	<u>1,525,148</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,075,841</u>	<u>588,258</u>	<u>1,556,611</u>	<u>640,089</u>	<u>543,644</u>	<u>(130,822)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	12,161	0	0	579	0	0
OPWC Loans Issued	0	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0	0
Bond Anticipation Notes Premium	0	0	0	0	0	0
Current Refunding	0	0	0	0	0	0
Transfers In	1,615,219	0	0	0	50,000	128,400
Transfers Out	(6,577,416)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,950,036)</u>	<u>0</u>	<u>0</u>	<u>579</u>	<u>50,000</u>	<u>128,400</u>
<i>Net Change in Fund Balances</i>	125,805	588,258	1,556,611	640,668	593,644	(2,422)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(49,896)</u>	<u>3,903,175</u>	<u>27,151,283</u>	<u>(408,839)</u>	<u>5,045,512</u>	<u>49,370</u>
<i>Fund Balances End of Year</i>	<u>\$75,909</u>	<u>\$4,491,433</u>	<u>\$28,707,894</u>	<u>\$231,829</u>	<u>\$5,639,156</u>	<u>\$46,948</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009*

General Obligation Debt Retirement	Other Governmental Funds	Total Governmental Funds
\$0	\$754,441	\$16,838,954
0	0	13,512,656
0	7,803,373	11,899,619
0	343,971	607,992
0	100,024	337,191
80,552	14,718,547	62,436,378
0	179,525	1,573,851
0	24,570	1,330,781
559,034	172,952	755,205
0	28,603	28,603
0	253,807	562,054
<u>639,586</u>	<u>24,379,813</u>	<u>109,883,284</u>
14,215	3,284,603	13,788,805
0	2,683,682	5,953,880
0	7,632,199	13,315,170
0	4,961,206	5,273,515
0	372,890	32,878,416
0	5,521,073	27,508,821
0	0	115,127
0	254,412	254,412
0	263	263
0	4,388,974	4,388,974
0	0	835,038
1,210,000	941,959	3,062,409
1,385,770	190,392	2,057,072
<u>2,609,985</u>	<u>30,231,653</u>	<u>109,431,902</u>
<u>(1,970,399)</u>	<u>(5,851,840)</u>	<u>451,382</u>
0	23,153	35,893
0	318,034	318,034
12,000,000	230,000	12,230,000
55,909	57	55,966
(12,000,000)	0	(12,000,000)
1,776,555	5,183,275	8,753,449
0	(2,047,633)	(8,625,049)
<u>1,832,464</u>	<u>3,706,886</u>	<u>768,293</u>
(137,935)	(2,144,954)	1,219,675
<u>265,161</u>	<u>5,948,542</u>	<u>41,904,308</u>
<u>\$127,226</u>	<u>\$3,803,588</u>	<u>\$43,123,983</u>

Net Change in Fund Balances - Total Governmental Funds \$1,219,675

*Amounts reported for governmental activities in the
statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Asset Additions	5,990,448	
Current Year Depreciation		(6,285,430)
Total		(294,982)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (139,840)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property Taxes	(786,275)	
Sales Taxes		202,410
Grants		2,028,950
Rentals		(114,660)
Charges for Services		16,577
Special Assessments		(1,086,638)
Total		260,364

Repayment of bond principal, long term notes, loans and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 15,062,409

In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.

Amortization of Deferred Charges	(33,209)	
Amortization of Note Premium		57,296
Amortization of Bond Premium		8,802
Amortization of Bond Discount		(8,272)
Accrued Interest on Debt		(97,370)
Total		(72,753)

Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.

OPWC Loan Issued	(318,034)	
Bond Anticipation Notes Issued		(12,230,000)
Premium on Notes Issued		(55,966)
Total		(12,604,000)

Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (167,641)

Internal service funds used by management to charge the costs of insurance and telephone system charges to individual funds are not reported in the county-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (1,630,040)

Change in Net Assets of Governmental Activities \$1,633,192

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$3,381,977	\$3,496,395	\$3,461,518	(\$34,877)
Sales Taxes	13,322,552	13,702,148	13,564,759	(137,389)
Charges for Services	2,668,269	3,130,032	3,093,015	(37,017)
Licenses and Permits	259,307	266,695	264,021	(2,674)
Fines and Forfeitures	238,470	277,594	262,990	(14,604)
Intergovernmental	4,444,458	4,571,092	4,525,259	(45,833)
Interest	1,296,550	1,333,493	1,320,122	(13,371)
Rentals	22,804	23,454	23,219	(235)
Contributions and Donations	1,000	2,000	0	(2,000)
Other	67,620	72,876	77,197	4,321
<i>Total Revenues</i>	<u>25,703,007</u>	<u>26,875,779</u>	<u>26,592,100</u>	<u>(283,679)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,763,689	10,120,107	10,036,860	83,247
Judicial System	3,466,462	3,630,885	3,630,885	0
Public Safety	5,501,935	5,747,961	5,646,855	101,106
Public Works	329,120	332,837	332,837	0
Health	178,378	168,525	168,525	0
Human Services	537,702	514,187	514,187	0
Conservation and Recreation	104,808	112,298	112,298	0
Intergovernmental	1,741,340	835,038	835,038	0
<i>Total Expenditures</i>	<u>21,623,434</u>	<u>21,461,838</u>	<u>21,277,485</u>	<u>184,353</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,079,573</u>	<u>5,413,941</u>	<u>5,314,615</u>	<u>(99,326)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	6,909	7,106	12,161	5,055
Advances In	0	0	31,457	31,457
Advances Out	0	(11,428)	(11,428)	0
Transfers In	2,289,190	846,006	325,604	(520,402)
Transfers Out	(6,015,851)	(6,140,593)	(6,140,593)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,719,752)</u>	<u>(5,298,909)</u>	<u>(5,782,799)</u>	<u>(483,890)</u>
<i>Net Change in Fund Balance</i>	359,821	115,032	(468,184)	(583,216)
<i>Fund Balance Beginning of Year</i>	818,936	818,936	818,936	0
Prior Year Encumbrances Appropriated	44,786	44,786	44,786	0
<i>Fund Balance End of Year</i>	<u>\$1,223,543</u>	<u>\$978,754</u>	<u>\$395,538</u>	<u>(\$583,216)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Board Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$1,700,000	\$1,700,000	\$1,563,150	(\$136,850)
Intergovernmental	9,400,500	9,400,500	8,528,412	(872,088)
Other	100,000	100,000	3,634	(96,366)
<i>Total Revenues</i>	11,200,500	11,200,500	10,095,196	(1,105,304)
Expenditures				
Current:				
Health	11,245,678	16,317,574	10,624,591	5,692,983
<i>Net Change in Fund Balance</i>	(45,178)	(5,117,074)	(529,395)	4,587,679
<i>Fund Balance Beginning of Year</i>	5,117,074	5,117,074	5,117,074	0
<i>Fund Balance End of Year</i>	<u>\$5,071,896</u>	<u>\$0</u>	<u>\$4,587,679</u>	<u>\$4,587,679</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Developmental Disabilities Board Fund
 For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$7,906,343	\$8,515,000	\$8,212,023	(\$302,977)
Charges for Services	741,033	798,080	755,449	(42,631)
Intergovernmental	12,556,245	13,522,867	14,487,954	965,087
Interest	23,213	25,000	7,741	(17,259)
<i>Total Revenues</i>	21,226,834	22,860,947	23,463,167	602,220
Expenditures				
Current:				
Health	24,997,792	25,625,392	22,429,985	3,195,407
<i>Net Change in Fund Balance</i>	(3,770,958)	(2,764,445)	1,033,182	3,797,627
<i>Fund Balance Beginning of Year</i>	20,823,973	20,823,973	20,823,973	0
Prior Year Encumbrances Appropriated	623,600	623,600	623,600	0
<i>Fund Balance End of Year</i>	<u>\$17,676,615</u>	<u>\$18,683,128</u>	<u>\$22,480,755</u>	<u>\$3,797,627</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$16,126,791	\$15,224,253	\$13,496,770	(\$1,727,483)
Expenditures				
Current:				
Human Services	14,874,599	14,874,599	13,219,354	1,655,245
<i>Excess of Revenues Over Expenditures</i>	<u>1,252,192</u>	<u>349,654</u>	<u>277,416</u>	<u>(72,238)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,059	1,000	579	(421)
Transfers Out	(150,000)	(150,000)	0	150,000
<i>Total Other Financing Sources (Uses)</i>	<u>(148,941)</u>	<u>(149,000)</u>	<u>579</u>	<u>149,579</u>
<i>Net Change in Fund Balance</i>	1,103,251	200,654	277,995	77,341
<i>Fund Balance Beginning of Year</i>	<u>687,269</u>	<u>687,269</u>	<u>687,269</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,790,520</u>	<u>\$887,923</u>	<u>\$965,264</u>	<u>\$77,341</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,930,000	\$2,930,000	\$2,847,822	(\$82,178)
Charges for Services	194,500	194,500	113,686	(80,814)
Intergovernmental	5,682,347	5,682,347	6,036,851	354,504
Other	75,000	75,000	95,647	20,647
<i>Total Revenues</i>	8,881,847	8,881,847	9,094,006	212,159
Expenditures				
Current:				
Human Services	9,811,422	9,811,422	8,536,322	1,275,100
<i>Excess of Revenues Over (Under) Expenditures</i>	(929,575)	(929,575)	557,684	1,487,259
Other Financing Sources				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(879,575)	(879,575)	607,684	1,487,259
<i>Fund Balance Beginning of Year</i>	5,175,252	5,175,252	5,175,252	0
<i>Fund Balance End of Year</i>	<u>\$4,295,677</u>	<u>\$4,295,677</u>	<u>\$5,782,936</u>	<u>\$1,487,259</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activity - Sewer Enterprise Fund	Governmental Activities Internal Service Funds
Assets		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$972,856	\$1,097,494
Materials and Supplies Inventory	7,804	0
Accounts Receivable	1,181,716	200,034
Prepaid Items	4,139	0
<i>Total Current Assets</i>	<u>2,166,515</u>	<u>1,297,528</u>
Noncurrent Assets:		
Loans to Other Funds	0	1,600,000
Capital Assets:		
Land and Construction in Progress	496,872	0
Depreciable Capital Assets, Net	25,438,333	0
<i>Total Noncurrent Assets</i>	<u>25,935,205</u>	<u>1,600,000</u>
<i>Total Assets</i>	<u>28,101,720</u>	<u>2,897,528</u>
Liabilities		
Current Liabilities:		
Accounts Payable	22,930	70,461
Contracts Payable	57,240	0
Accrued Wages	27,553	0
Matured Compensated Absences Payable	6,712	0
Interfund Payable	0	301,314
Intergovernmental Payable	28,688	3,222
Accrued Interest Payable	12,353	0
Compensated Absences Payable	19,803	0
Sanitary Sewer Bonds Payable	65,273	0
OPWC Loan Payable	4,917	0
Claims Payable	0	959,879
<i>Total Current Liabilities</i>	<u>245,469</u>	<u>1,334,876</u>
Long-Term Liabilities:		
Compensated Absences Payable	48,329	0
Sanitary Sewer Bonds Payable	3,128,108	0
OPWC Loan Payable	270,249	0
<i>Total Long-Term Liabilities</i>	<u>3,446,686</u>	<u>0</u>
<i>Total Liabilities</i>	<u>3,692,155</u>	<u>1,334,876</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	22,478,081	0
Unrestricted	1,931,484	1,562,652
<i>Total Net Assets</i>	<u>\$24,409,565</u>	<u>\$1,562,652</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009*

	Business-Type Activity Sewer Enterprise Fund	Governmental Activities- Internal Service Funds
Operating Revenues		
Charges for Services	\$2,631,508	\$11,071,957
Other	466	0
<i>Total Operating Revenues</i>	<u>2,631,974</u>	<u>11,071,957</u>
Operating Expenses		
Personal Services	450,614	56,054
Materials and Supplies	7,686	0
Contractual Services	1,381,157	705,594
Claims	0	11,940,349
Depreciation	1,489,883	0
Other	12,894	0
<i>Total Operating Expenses</i>	<u>3,342,234</u>	<u>12,701,997</u>
<i>Operating Loss</i>	(710,260)	(1,630,040)
Non-Operating Expenses		
Interest and Fiscal Charges	(152,439)	0
<i>Loss Before Transfers</i>	(862,699)	(1,630,040)
Transfers Out	(128,400)	0
<i>Change in Net Assets</i>	(991,099)	(1,630,040)
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>25,400,664</u>	<u>3,192,692</u>
<i>Net Assets End of Year</i>	<u><u>\$24,409,565</u></u>	<u><u>\$1,562,652</u></u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activities - Internal <u>Service Funds</u>
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$2,475,136	\$0
Cash Received from Interfund Services Provided	0	11,210,280
Other Cash Receipts	466	0
Cash Payments to Suppliers	(1,319,728)	(671,522)
Cash Payments to Employees	(543,398)	(56,054)
Cash Payments for Claims	0	(11,955,351)
Other Cash Payments	(12,894)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>599,582</u>	<u>(1,472,647)</u>
Cash Flows from Noncapital Financing Activities		
Transfers Out	(128,400)	0
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(405,544)	0
Principal Payments	(76,492)	0
Interest Payments	(151,456)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(633,492)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(162,310)	(1,472,647)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,135,166</u>	<u>2,570,141</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$972,856</u>	<u>\$1,097,494</u>

(continued)

Richland County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2009

	Business-Type Activity - Sewer <u>Enterprise Fund</u>	Governmental Activity - Internal <u>Service Funds</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities		
Operating Loss	(\$710,260)	(\$1,630,040)
Adjustments:		
Depreciation Expense	1,489,883	0
(Increase) Decrease in Assets:		
Accounts Receivable	(248,150)	(162,991)
Intergovernmental Receivable	91,778	0
Materials and Supplies Inventory	2,869	0
Prepaid Items	(290)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(90)	30,850
Contracts Payable	50,152	0
Accrued Wages	6,446	0
Compensated Absences Payable	(96,407)	0
Interfund Payable	(1,096)	301,314
Intergovernmental Payable	14,747	3,222
Claims Payable	0	(15,002)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$599,582</u>	<u>(\$1,472,647)</u>

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Private Purpose Trust Funds	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$11,304	\$9,123,643
Cash and Cash Equivalents in Segregated Accounts	68,949	1,081,445
Intergovernmental Receivable	0	3,311,365
Property Taxes Receivable	0	102,065,903
Special Assessments Receivable	0	1,692,160
<i>Total Assets</i>	80,253	\$117,274,516
Liabilities		
Intergovernmental Payable	0	\$113,806
Undistributed Assets	0	117,010,561
Deposits Held and Due to Others	0	150,149
<i>Total Liabilities</i>	0	\$117,274,516
Net Assets		
Held in Trust for Children's Services	2,275	
Held in Trust for County Home	77,978	
<i>Total Net Assets</i>	\$80,253	

See accompanying notes to the basic financial statements

Richland County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2009

	Private Purpose Trust
Additions	
Contributions:	
Private Donations	\$475,745
Investment Earnings	110
Other	3,866
<i>Total Additions</i>	479,721
 Deductions	
Benefits	498,600
 <i>Change in Net Assets</i>	(18,879)
 Net Assets Beginning of Year	99,132
 Net Assets End of Year	\$80,253

See accompanying notes to the basic financial statements

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 1 - Description of Richland County and Reporting Entity

Richland County, Ohio (the County) was created in 1813. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate Court Judge, a Domestic Relations Judge, and a Juvenile Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Richland County, this includes the Children's Services Board, the Board of Developmental Disabilities (DD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the levying of taxes or the issuance of debt.

The component unit column on the financial statements identifies the financial data of the County's discretely presented component unit, Richland Newhope Industries, Inc. It is reported separately to emphasize that it is legally separate from the County.

Richland Newhope Industries, Inc. (the Workshop) The Workshop is a legally separate, nongovernmental, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Richland County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled or handicapped adults in the County. The Richland County Board of DD provides the Workshop with some expenses and personnel for operation of the Workshop including staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting services, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the developmentally disabled and handicapped adults of the County, the Workshop is reflected as a component unit of Richland County in order to prevent the statements from being misleading. The Workshop operates on a fiscal year ending August 31. Separately issued financial statements can be obtained from Richland Newhope Industries, Inc. of Richland County, P.O. Box 916 Mansfield, Ohio 44901.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as agency funds within the basic financial statements:

County General Health District
Soil and Water Conservation District
County Regional Planning Commission
Area 10 Workforce Investment Board

The County is associated with certain organizations which are defined as Public Entity Risk Pools, Joint Venture, Jointly Governed Organizations and Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 19, 20, 21 and 22). These organizations are:

County Risk Sharing Authority, Inc. (CORSA)
County Regional Planning Commission
Richland County Regional Solid Waste Management Authority
Richland County Youth and Family Council
Area 10 Workforce Investment Board
North East Ohio Network (NEON)
Richland County Metropolitan Park District
Richland County Transit Board
Mansfield/Richland County Public Library

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component unit is presented in Note 28.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise fund. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Mental Health Board Fund The mental health board fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

Developmental Disabilities Board Fund The developmental disabilities board fund accounts for the operation of a school and resident homes for the developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

Public Assistance Fund The public assistance fund accounts for various Federal and State grants to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

Children's Services Fund The children's services fund accounts for a County-wide property tax levy and Federal and State grants expended for the support and placement of children.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Special Assessment Debt Retirement Fund The special assessment debt retirement fund accounts for transfers and special assessments that are used for the payment of special assessment bonds with governmental commitment and related interest.

General Obligation Debt Retirement Fund The general obligation debt retirement fund accounts for transfers and rental fees that are used for the payment of general obligation bonds with governmental commitment and related interest.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Fund Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund of the County accounts for sewer services provided to individuals and commercial users in the majority of the unincorporated areas of the County.

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for a medical benefit self-insurance program for employees and phone system charges incurred by the County.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private purpose trust funds and agency funds. The County's private purpose trust funds are established to account for monies held in trust for the residents of the County Home (Dayspring) and for children held in the custody of the County. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees and to account for funds of the County General Health District, Soil and Water Conservation District and the County Regional Planning Commission.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Private purpose trust funds are reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. These funds include the Gorman Nature Capital Improvement, Madison Township Sewer A and Engineer capital projects funds, AG Cunning Trust permanent fund and the Children's Services Trust private purpose trust fund. Budgetary information for Richland Newhope Industries, Inc. is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for the general fund and at the fund level for all other funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources that was in effect at the time the original and final appropriations were passed by the County Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. Amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year including all supplemental appropriations.

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Monies for all funds are maintained in this pool. Individual fund integrity is maintained in the pool through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

During 2009, investments were limited to commercial paper, federal farm credit bank bonds, federal home loan bank bonds, federal home loan mortgage corporation notes, federal national mortgage association notes, mutual funds and STAROhio.

The County board of DD utilizes a trustee to invest the monies of their trust fund under the provisions of the trust agreement. The balances in these accounts are presented as investments in segregated accounts.

Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Any increase or decrease in fair value is reported as a component of interest income.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2009.

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2009 amounted to \$1,296,314 which includes \$1,286,408 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

G. Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the assets. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

J. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary fund are reported both in the business-type activities column of the government-wide statement of net assets and in the respective fund.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Land Improvements	20 years
Buildings	45 years
Machinery and Equipment	6 - 20 years
Infrastructure	30 - 40 years

The County's infrastructure consists of roads, bridges and sanitary sewers and includes infrastructure acquired prior to December 31, 1980.

K. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Long term interfund loans are reported as "loans to/from other funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources since they are not a component of net current assets. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

L. Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

The entire compensated absences liability is reported on the government-wide financial statements.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in an account “matured compensated absences payable” in the fund(s) from which the employees who have resigned or retired will be paid.

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans and capital leases are recognized as a liability in the fund financial statements when due.

N. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans receivable (community development block grant monies loaned to local businesses), interfund loans, unclaimed monies, and developmental disability gifts endowment. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include funds for the dog and kennel, alternative sentencing, court computerization, indigent guardianship, public defender and public assistance activities.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, and self-insurance programs and the County phone system. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Q. Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

R. Bond Issuance Costs

Bond issuance costs for underwriting fees and bond insurance for the Various Purpose Improvement and Refunding and Correctional Facilities Improvement general obligation bonds are being amortized using the straight-line method over the life of the bonds on the government-wide statements. The straight-line method of amortization is not materially different from the effective-interest method. On the governmental financial statements, issuance costs are reported as an expenditure in the fiscal year in which the bonds are issued. Bond issuance costs are generally paid from bond proceeds.

As permitted by State Statute, the County paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

S. Bond Premiums and Discounts

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued. On the government-wide financial statements, bond discounts are presented as a decrease of the face amount of the general obligation bonds payable. On governmental fund statements, bond discounts are expended in the year the bonds are issued.

T. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

U. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 3 – Changes in Accounting Principles and Restatement of Net Assets

A. Change in Accounting Principles

For fiscal year 2009, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants’ and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County’s financial statements.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

B. Restatement of Net Assets

During 2009, it was determined that the 2001 Sanitary Sewer District Improvement bond should have been a liability of the business-type activities/sewer enterprise fund rather than the governmental activities. This restatement increased net assets of governmental activities by \$594,738 at December 31, 2008, from \$135,952,718 to \$136,547,456. This restatement decreased net assets of business-type activities/sewer enterprise fund by \$594,738 at December 31, 2008, from \$25,995,402 to \$25,400,664.

Note 4 – Compliance and Accountability

A. Legal Compliance

Contrary to Section 5705.39 Ohio Revised Code, the following funds had final appropriations in excess of certified available resources:

Fund	Estimated Revenue Plus Carryover Balances	Appropriations	Excess
Special Revenue Fund:			
Law Enforcement	\$105,933	\$106,500	(\$567)
Internal Service Fund:			
Employee Health Insurance	11,728,000	12,236,738	(508,738)

Contrary to Section 5705.41, Ohio Revised Code, the Road and Bridge fund had expenditures plus encumbrances of \$1,630,161 and appropriations of \$938,000, leaving an excess of \$692,161.

Contrary to Section 5705.41 (D), Ohio Revised Code, the County did not certify all commitments as required by Ohio law.

Contrary to Section 5705.10 (H), Ohio Revised Code, the County recorded a \$1,600,000 advance which was not consistent with the purpose for which the fund was established.

Contrary to Section 5705.10, Ohio Revised Code, the following funds had negative cash balances as of December 31, 2009, indicating that revenues from other sources were used to pay obligations in these funds.

Special Revenue Funds:	
Jail Operations	\$386,249
Alternative Sentencing	47
Internal Service Fund:	
County Phone System	301,314

Although these budgetary violations and cash deficits were not corrected by year-end, management had indicated that appropriations and cash will be closely monitored to ensure no future violations.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

B. Accountability

The following funds had a deficit fund balance/net assets as of December 31, 2009:

Special Revenue Fund:	
Jail Operations	\$860,578
Capital Projects Funds:	
Road and Bridge	894,935
Special Projects	40,742
Engineer	796,291
Internal Service Fund:	
County Phone System	371,775

The deficits in the special revenue fund, road and bridge capital projects fund, and the internal service fund are caused by the application of generally accepted accounting principles to these funds. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The special projects and engineer capital projects fund deficits are the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once the notes are retired or bonds are issued, these deficits will be eliminated.

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences for those funds between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments are reported at cost (budget) rather than fair value (GAAP).
5. Unreported cash represents amounts received but not included as revenue (budget) but included as revenue on operating statement (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Adjustments necessary to convert the results of operations at the end of the year on the GAAP basis to the Budget basis are as follows:

	Net Change in Fund Balance				
	General and Major Special Revenue Funds				
	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services
GAAP Basis	\$125,805	\$588,258	\$1,556,611	\$640,668	\$593,644
Net Adjustment for					
Revenue Accruals	(886,502)	(1,072,406)	(21,059)	8,702	22,112
Unreported Cash	(122,534)	0	(4,380)	(620)	(8,026)
Advance In	31,457	0	0	0	0
Beginning Fair Value					
Adjustment for Investments	695,399	0	1,660	0	0
Ending Fair Value					
Adjustment for Investments	(626,607)	0	(3,674)	0	0
Net Adjustment for					
Expenditure Accruals	326,226	351,233	648,042	(370,755)	(46)
Advance Out	(11,428)	0	0	0	0
Encumbrances	0	(396,480)	(1,144,018)	0	0
Budget Basis	<u>(\$468,184)</u>	<u>(\$529,395)</u>	<u>\$1,033,182</u>	<u>\$277,995</u>	<u>\$607,684</u>

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Investments

Investments are reported at fair value. As of December 31, 2009, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Commercial Paper	\$1,984,653	\$924,413	\$528,130	\$532,110	\$0
Federal Farm Credit Bank Bonds	10,212,210	4,042,345	2,557,825	3,612,040	0
Federal Home Loan Bank Bonds	13,395,555	3,520,790	2,794,765	4,603,595	2,476,405
Federal Home Loan Mortgage Corporation Notes	8,542,760	501,445	2,049,345	4,504,765	1,487,205
Federal National Mortgage Association Notes	0	0	1,829,138	1,704,152	3,032,820
Mutual Fund	245,615	245,615	0	0	0
STAROhio	436,686	436,686	0	0	0
Total Investments	\$41,383,589	\$9,671,294	\$9,759,203	\$14,956,662	\$6,996,430

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

Credit Risk The commercial paper carries a rating between AAA and AA3 by Moody's. The Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes and Federal National Mortgage Association Notes carry a rating between AAA and Aaa by Moody's. The mutual fund carries a rating of AAAM by Standard and Poor's. STAROhio carries a rating of AAAM by Standard and Poor's. The County's investment policy requires that they follow the investment guidelines in State statute. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. Investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Commercial Paper, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and Mutual Fund are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Concentration of Credit Risk The County follows State statute that limits investments in commercial paper and bankers' acceptances to 25 percent of the interim monies available for investment at any one time. The County's investment policy also limits one type of investment to no more than 70 percent of the County's portfolio.

The County's major investment holdings at year end are as follows:

	<u>Percentage of County Investments</u>
Federal Farm Credit Bank Bonds	24.68
Federal Home Loan Bank Bonds	32.37
Federal Home Loan Mortgage Corporation Notes	20.64
Federal National Mortgage Association Notes	15.87

Note 7 - Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) are for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2009, was \$12.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Richland County, Ohio
Notes to the Basic Financial Statements
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Real Estate	
Residential/Agricultural	\$1,611,130,670
Other Real Estate	377,205,020
Tangible Personal Property	
Public Utility	83,813,030
General	89,890,605
Total	<u>\$2,162,039,325</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 8 - Permissive Sales and Use Tax

The permissive sales tax rate for the County is 1.25 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2009. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Note 9 – Receivables

Receivables at December 31, 2009, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$4,782,600. The County has \$2,706,270 in delinquent special assessments at December 31, 2009.

The community development block grant monies loaned to local businesses are reported as loans receivable and are also considered collectible in full. Loans receivable expected to be collected in more than one year for the County amount to \$336,103.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

A summary of the principal items of intergovernmental receivable is as follows:

Governmental Activities	
Mental Health Grants and Subsidies	\$3,487,573
Children's Services Grants and Subsidies	2,629,266
Motor Vehicle Distribution	2,234,832
Local Government and Local Government Revenue Assistance	1,208,388
Road and Bridge Grants and Subsidies	1,054,026
Homestead and Rollback	976,007
Miscellaneous	720,481
Homeless Prevention Grants and Subsidies	535,400
Sheriff Grants and Subsidies	444,585
Other Grants and Subsidies	311,207
Other Public Safety Grants and Subsidies	388,574
DD Grants and Subsidies	286,085
Gasoline and Excise Tax	252,516
Homeland Security Grants and Subsidies	79,734
Public Assistance Grants and Subsidies	49,752
Youth Services Grants and Subsidies	23,501
Total	<u><u>\$14,681,927</u></u>

Receivables and payables are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Using this criteria, the County has elected not to record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Note 10 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2009, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible.

Coverage provided by CORSA is as follows:

General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured/Underinsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Property	181,169,575
Equipment	100,000,000
Crime	1,000,000
Excess Liability	5,000,000
Medical Professional Liability	6,000,000
Sewer Line Coverage	28,758,679
Attorney Disciplinary Proceedings	25,000
Jail Doctor Coverage	1,000,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 19). Settled claims have not exceeded this public risk sharing pool coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

The County has established an employee health insurance fund (an internal service fund) to account for and finance employee health benefits. Under this program, the employee health insurance fund provides coverage for up to a maximum of \$100,000 for each individual claim. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Employee Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current-year claims. The liability for unpaid claims costs of \$959,879 at December 31, 2009 is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Certain financial activity related to the claims liability for 2008 and 2009 were:

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>End of Year</u>
2008	\$1,096,649	\$9,966,347	\$10,088,115	\$974,881
2009	974,881	11,940,349	11,955,351	959,879

Note 11 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 30 to 75 days, depending on the department and length of service, to employees who retire.

Note 12 - Defined Benefit Retirement Plan

A. Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

Richland County, Ohio
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For the Year Ended December 31, 2009

OPERS provides retirement, disability and survivor benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The County's 2009 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$3,892,614, \$3,457,325, and \$3,931,879, respectively; 89.3 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed Plan for 2009 were \$100,513 made by the County and \$71,813 made by plan members.

B. State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the combined plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

Richland County, Ohio
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A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the fiscal year 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligation was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2009, 2008, and 2007 were \$47,162, \$49,260, and \$48,179, respectively; 83.6 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007. Contributions to the DC and Combined Plans for fiscal year 2009 were \$284 made by the County and \$1,866 made by the plan members.

Note 13 – Postemployment Benefits

A. Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). State Statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 7 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$2,737,341, \$3,360,768, and \$2,532,337, respectively; 89.3 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2009, 2008, and 2007 were \$3,628, \$3,789, and \$3,706 respectively; 83.6 percent has been contributed for fiscal year 2009 and 100 percent for fiscal years 2008 and 2007.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 14 – Interfund Transactions

Interfund receivables/payables balances at December 31, 2009, consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable		
	General	Nonmajor Funds	Total
Major Funds:			
Public Assistance	\$0	\$1,192	\$1,192
Children's Services	5,225	0	5,225
Nonmajor Funds	405,044	33,671	438,715
Internal Service Funds	301,314	0	301,314
Total	<u>\$711,583</u>	<u>\$34,863</u>	<u>\$746,446</u>

The public assistance fund had an interfund payable to the child support enforcement agency fund for services provided. Children's services owes a total of \$5,225 to the general fund for services provided by the Sheriff's department. The interfund payables in the nonmajor, and internal services funds are due to the general fund covering a deficit cash balance in those funds. The general fund had \$23,973 interfund receivable as result of Sheriff's department providing services to other County agencies, and due to the timing of the receipt of grant monies. Nonmajor funds had \$34,863 interfund receivables to provide additional resources for current operations to other nonmajor funds. All interfund balances will be repaid within one year.

Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfer to	Transfer From			
	General	Nonmajor Funds	Sewer	Total
Major Funds:				
General	\$0	\$1,615,219	\$0	\$1,615,219
Public Assistance	0	0	0	0
Children's Services	50,000	0	0	50,000
Special Assessment				
Debt Retirement	0	0	128,400	128,400
General Obligation				
Debt Retirement	1,435,747	340,808	0	1,776,555
Nonmajor Funds	<u>5,091,669</u>	<u>91,606</u>	<u>0</u>	<u>5,183,275</u>
Total	<u>\$6,577,416</u>	<u>\$2,047,633</u>	<u>\$128,400</u>	<u>\$8,753,449</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The transfers from nonmajor funds to the General fund were to close out obsolete funds. Transfers between the special assessment debt retirement fund and the sewer fund were to account for payments of notes and other debt service payments related to sewer projects. The majority of transfers between nonmajor funds are between nonmajor debt service funds to account for portions of debt service payments owed by nonmajor special revenue and capital projects funds.

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Notes to the Basic Financial Statements
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Loans to and from other funds for the year ended December 31, 2009, consisted of the following:

Loans from Other Funds	Loans to Other Funds		
	General	Internal Service Funds	Total
General	\$0	\$1,600,000	\$1,600,000
Nonmajor Funds	104,000	0	104,000
Total	\$104,000	\$1,600,000	\$1,704,000

The general fund and nonmajor funds had \$1,704,000 loans from other funds to provide additional resources for operations in 2008. These loans remain outstanding at December 31, 2009. These loans will be repaid in more than one year.

Note 15 - Capital Assets

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 1/1/2009	Additions	Reductions	Balance 12/31/2009
Governmental activities:				
Capital assets not being depreciated:				
Land	\$2,764,079	\$24,573	\$0	\$2,788,652
Construction in progress	117,432	0	(117,432)	0
Total capital assets not being depreciated	2,881,511	24,573	(117,432)	2,788,652
Capital assets being depreciated:				
Land improvements	342,598	0	0	342,598
Buildings	61,636,088	168,377	(3,000)	61,801,465
Machinery and equipment	16,230,730	372,460	(253,896)	16,349,294
Infrastructure	110,818,960	5,542,470	(693,388)	115,668,042
Total capital assets being depreciated	189,028,376	6,083,307	(950,284)	194,161,399
Accumulated Depreciation:				
Land improvements	(64,328)	(17,130)	0	(81,458)
Buildings	(15,016,070)	(1,553,292)	187	(16,569,175)
Machinery and equipment	(10,170,336)	(1,505,670)	235,436	(11,440,570)
Infrastructure	(51,291,094)	(3,209,338)	574,821	(53,925,611)
Total accumulated depreciation	(76,541,828)	(6,285,430) *	810,444	(82,016,814)
Capital assets being depreciated, net	112,486,548	(202,123)	(139,840)	112,144,585
Governmental activities capital assets, net	\$115,368,059	(\$177,550)	(\$257,272)	\$114,933,237

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government:	
Legislative and Executive	\$584,021
Judicial System	127,253
Public Safety	850,426
Public Works	1,866,885
Health	2,477,053
Human Services	358,585
Economic Development	21,207
Total Depreciation Expense	\$6,285,430

	Balance 1/1/2009	Additions	Reductions	Balance 12/31/2009
Business-type activities:				
Capital assets not being depreciated:				
Land	\$91,328	\$0	\$0	\$91,328
Construction in progress	0	405,544	0	405,544
Total capital assets not being depreciated	91,328	405,544	0	496,872
Capital assets being depreciated:				
Buildings	6,546,900	0	0	6,546,900
Machinery and equipment	733,818	0	0	733,818
Infrastructure	38,713,047	0	0	38,713,047
Total capital assets being depreciated	45,993,765	0	0	45,993,765
Accumulated Depreciation:				
Buildings	(3,159,291)	(145,690)	0	(3,304,981)
Machinery and equipment	(286,525)	(53,758)	0	(340,283)
Infrastructure	(15,619,733)	(1,290,435)	0	(16,910,168)
Total accumulated depreciation	(19,065,549)	(1,489,883)	0	(20,555,432)
Capital assets being depreciated, net	26,928,216	(1,489,883)	0	25,438,333
Business-type activities capital assets, net	\$27,019,544	(\$1,084,339)	\$0	\$25,935,205

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 16 - Capital Leases - Lessee Disclosure

During 1985, the County entered into a capital lease for a building. During 2007, the County entered into a capital lease for an excavator. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The building and equipment acquired by lease is included in governmental activities general capital assets. A corresponding liability is included in governmental activities general long-term obligations. Principal payments in 2009 totaled \$39,368.

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Building	\$1,680,914
Equipment	215,490
Total Assets	1,896,404
Less: Accumulated depreciation	(1,017,665)
Total	\$878,739

Future minimum lease payments are as follows:

Year	Amount
2010	\$222,124
2011	222,124
2012	222,124
2013	175,000
2014	175,000
2015-2019	875,000
2020-2024	875,000
2025-2029	875,000
2030-2034	875,000
2035-2039	875,000
2040-2044	875,000
2045-2049	875,000
2050-2054	875,000
2055-2059	875,000
2060-2064	875,000
2065-2066	262,500
Total	10,028,872
Less: Amount Representing Interest	(8,238,168)
Present Value of Net Minimum Lease Payments	\$1,790,704

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 17 - Long-Term Debt

The original issue date, interest rate and original issuance amount for the County's long-term debt follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Governmental Activities			
General Obligation Bonds			
Series B Human Services	1988	0.05-15%	\$937,116
Series B Refuse Station Building	1988	0.05-15	1,207,884
Series A Park Building			
Acquisition and Renovation	1990	9.45	470,000
Capital Facilities Refunding	1998	3.75-4.35	2,170,000
Juvenile Attention Center Improvements	2001	4.47-5.07	2,345,634
Capital Facilities Refunding and Improvements	2004	2.5-3.5	2,355,000
Various Purposes Improvement and Refunding	2007	3.75-4.25	5,610,000
Correctional Facilities Improvement 2007	2007	4.0-5.0	3,000,000
Correctional Facilities Improvement 2008	2008	4.0 - 6.13	10,955,000
Special Assessment Bonds			
Series A Hanna Road and I-71 Sewers	1988	0.05-15	3,755,000
Madison Sewer Improvement	1995	3.80-6.95	9,750,000
Marlow Heights Sewer	1999	4.0-5.75	740,000
Governmental Activities			
Long-Term Note Payable			
Various Purpose Note	2008	2.0	280,000
Various Purpose Note	2009	3.5	12,230,000
Correctional Facilities Construction Note	2008	2.0	6,000,000
Correctional Facilities Construction Note	2008	3.5	6,000,000
Long-Term Loans Payable			
OPWC Bridge Replacement Loan	2007	0.0	499,716
OPWC Moffet Terman Road Bridge Loan	2009	0.0	156,080
OPWC Possum Run Road Engineering Loan	2009	0.0	161,954
Computerization Loan	2008	3.69	1,058,603
Business-Type Activities			
USDA Sanitary Sewer General Obligation Bonds	2007	4.5	2,700,000
Sanitary Sewer District Improvements	2001	4.47-5.07	826,366
OPWC Sewer Improvement Loan	2007	0.0	295,000

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Changes in the County's long-term obligations during the year consisted of the following:

	Outstanding 1/1/2009	Additions	Reductions	Outstanding 12/31/2009	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
Series B Human Services Serial Bonds	\$85,196	\$0	\$85,196	\$0	\$0
Series B Refuse Station Building Serial Bonds	109,804	0	109,804	0	0
Series A Park Building					
Acquisition and Renovation Serial Bonds	95,000	0	45,000	50,000	50,000
Capital Facilities Refunding Serial Bonds	690,000	0	180,000	510,000	195,000
Juvenile Attention Center					
Improvements Serial Bonds	1,652,722	0	103,530	1,549,192	107,228
Unamortized Premium	35,373	0	2,948	32,425	0
Capital Facilities Refunding and Improvements Serial Bonds					
Unamortized Discount	(10,354)	0	(3,452)	(6,902)	0
Various Purpose Improvement and Refunding					
Serial Bonds	4,175,000	0	450,000	3,725,000	475,000
Term Bonds	985,000	0	0	985,000	0
Unamortized Premium	43,143	0	2,271	40,872	0
Correctional Facilities Improvement 2007					
Serial Bonds	800,000	0	75,000	725,000	75,000
Term Bonds	2,190,000	0	0	2,190,000	0
Unamortized Premium	85,997	0	3,583	82,414	0
Correctional Facilities Improvement 2008					
Serial Bonds	3,760,000	0	190,000	3,570,000	255,000
Term Bonds	7,195,000	0	0	7,195,000	0
Unamortized Discount	(144,605)	0	(4,820)	(139,785)	0
Total General Obligation Bonds	\$22,822,276	\$0	\$1,589,060	\$21,233,216	\$1,512,228
Governmental Activities:					
Special Assessment Debt with Governmental Commitment:					
Series A Hanna Road and I-71 Sewers	\$340,000	\$0	\$340,000	\$0	\$0
Madison Sewer Improvement	4,610,000	0	540,000	4,070,000	580,000
Marlow Heights Sewer	530,000	0	30,000	500,000	30,000
Total Special Assessment Bonds	5,480,000	0	910,000	4,570,000	610,000

(continued)

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Outstanding 1/1/2009	Additions	Reductions	Outstanding 12/31/2009	Amounts Due in One Year
Other General Long-Term Obligations:					
Various Purpose Note - 2008	280,000	0	280,000	0	0
Unamortized Premium	147	0	147	0	0
Various Purpose Note - 2009	0	12,230,000	0	12,230,000	0
Unamortized Premium	0	55,966	53,647	2,319	0
Correctional Facilities Construction Note - 2008	6,000,000	0	6,000,000	0	0
Unamortized Premium	2,786	0	2,786	0	0
Correctional Facilities Construction Note - 2008	6,000,000	0	6,000,000	0	0
Unamortized Premium	716	0	716	0	0
Total Long-Term Notes	12,283,649	12,285,966	12,337,296	12,232,319	0
OPWC Bridge Replacement Loan	399,772	0	24,986	374,786	49,972
OPWC Moffet Terman Road Bridge Loan	0	156,080	7,804	148,276	15,608
OPWC Possum Run Road Engineering Loan	0	161,954	0	161,954	0
Total OPWC Loans	399,772	318,034	32,790	685,016	65,580
Capital Leases	1,830,072	0	39,368	1,790,704	41,324
Computerization Loan	1,058,603	0	211,721	846,882	211,721
Compensated Absences	4,740,933	2,125,528	1,957,887	4,908,574	1,916,224
Total Other General Long-Term Obligations	20,313,029	14,729,528	14,579,062	20,463,495	2,234,849
Total Governmental Activities	\$48,615,305	\$14,729,528	\$17,078,122	\$46,266,711	\$4,357,077
Business-Type Activities:					
General Obligation Bonds:					
USDA Sanitary Sewer	\$2,666,174	\$0	\$30,022	\$2,636,152	\$27,500
Sanitary Sewer District Improvements	582,276	0	36,470	545,806	37,773
Unamortized Premium	12,462	0	1,039	11,423	0
Total General Obligation Bonds	3,260,912	0	67,531	3,193,381	65,273
OPWC Sewer Improvement Loan	285,166	0	10,000	275,166	4,917
Compensated Absences	171,251	0	103,119	68,132	19,803
Total Business-Type Activities	\$3,717,329	\$0	\$180,650	\$3,536,679	\$89,993

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from rental charges to the County departments and other tenants who occupy the facilities (\$5,995,000) and from taxes. These bonds are paid from the general obligation debt retirement fund.

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners from the special assessment debt retirement fund. The special assessment bonds are backed by the full faith and credit of the County. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt.

The County has pledged future revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2038. Annual principal payments on the loan are expected to require less than one percent of net revenues. The total principal remaining to be paid on the debt is \$275,166. Principal paid for the current year and total net revenues were \$10,000 and \$779,623, respectively.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The Series A and B general obligation and special assessment bonds maturing on or after December 1, 2000 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2000, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2000 and thereafter	100%

The Capital Facilities general obligation bonds maturing on or after December 1, 2003 are subject to optional redemption at the direction of the County, either in whole or in part in integral multiples of \$5,000, in inverse order of maturity, on any June 1 or December 1, commencing December 1, 2003, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2003 and thereafter	100%

The Juvenile Attention Center Improvements general obligation bonds maturing in the years 2014 through 2018, inclusive, are not subject to redemption prior to maturity. The Bonds maturing on December 1, in the years 2011, 2012 and 2013 and on December 1, 2019 and December 1, 2020 are subject to optional redemption on or after December 1, 2010 at the direction of the County, either in whole or in part in integral multiples of \$5,000, at the redemption prices, plus accrued interest to the redemption date (expressed as percentages of the principal amount redeemed) set forth below:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2010 through and including November 30, 2011	101%
December 1, 2011 and thereafter	100%

On May 15, 2007, the County issued \$5,610,000 in Various Purpose Improvement and Refunding general obligation bonds at interest rates varying from 3.75 percent to 4.25 percent. Proceeds were used to refund \$2,365,000 of outstanding Capital Facility general obligation bonds and the Dog and Kennel, Job and Family Renovation and Phone System bond anticipation notes in the amounts of \$1,277,000, \$522,000, and \$1,436,000, respectively.

The bonds were sold at a premium of \$45,414. Proceeds of \$2,540,000 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$2,365,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2009, \$1,985,000 of the defeased debt remained outstanding.

The Various Purpose Improvement and Refunding general obligation bonds maturing on December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2017, at the redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The Various Purpose Improvement and Refunding term bonds maturing on December 1, 2020, 2024 and 2027 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue		
	\$360,000	\$335,000	\$290,000
2018	\$115,000	\$0	\$0
2019	120,000	0	0
2021	0	80,000	0
2022	0	80,000	0
2023	0	85,000	0
2025	0	0	95,000
2026	0	0	95,000
Total	<u>\$235,000</u>	<u>\$245,000</u>	<u>\$190,000</u>
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2024</i>	<i>12/1/2027</i>

The remaining principal amount of the term bonds (\$125,000, \$90,000, and \$100,000) will mature at the stated maturity.

The 2007 Correctional Facilities Improvement general obligation bonds maturing on December 1, 2018 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after June 1, 2017, at the redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2007 Correctional Facilities Improvement term bonds maturing on December 1, 2020, 2026 and 2032 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue		
	\$325,000	\$810,000	\$1,055,000
2018	\$100,000	\$0	\$0
2019	110,000	0	0
2020	115,000	0	0
2021	0	120,000	0
2022	0	125,000	0
2023	0	130,000	0
2024	0	140,000	0
2025	0	145,000	0
2026	0	150,000	0
2027	0	0	160,000
2028	0	0	165,000
2029	0	0	170,000
2030	0	0	180,000
2031	0	0	185,000
2032	0	0	195,000
Total	<u>\$325,000</u>	<u>\$810,000</u>	<u>\$1,055,000</u>
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2026</i>	<i>12/1/2032</i>

Richland County, Ohio
Notes to the Basic Financial Statements
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The 2008 Correctional Facilities Improvement general obligation bonds maturing on December 1, 2019 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2018, at the redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2008 Correctional Facilities Improvement term bonds maturing on December 1, 2024, 2028, 2033 and 2038 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$1,895,000	\$2,390,000	\$1,240,000	\$1,670,000
2021	\$435,000	\$0	\$0	\$0
2022	460,000	0	0	0
2023	485,000	0	0	0
2025	0	545,000	0	0
2026	0	580,000	0	0
2027	0	615,000	0	0
2029	0	0	220,000	0
2030	0	0	235,000	0
2031	0	0	245,000	0
2032	0	0	260,000	0
2034	0	0	0	295,000
2035	0	0	0	315,000
2036	0	0	0	330,000
2037	0	0	0	355,000
Total	\$1,380,000	\$1,740,000	\$960,000	\$1,295,000
<i>Stated Maturity</i>	<i>12/1/2024</i>	<i>12/1/2028</i>	<i>12/1/2033</i>	<i>12/1/2038</i>

The remaining principal amount of the term bonds (\$515,000, \$650,000, \$280,000 and \$375,000) will mature at the stated maturity.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the government wide statements as long-term liabilities. The notes are backed by the full faith and credit of the County.

The \$6,000,000 Correctional Facilities Construction note, issued January 17, 2008 at 3.5 percent and a premium of \$716 matured January 15, 2009. The \$280,000 Various Purpose note, issued February 19, 2008 at 2.0 percent and a premium of \$147 matured February 19, 2009. The \$6,000,000 Correctional Construction note, issued February 19, 2008 at 2.0 percent and a premium of \$2,786 matured February 19, 2009. The \$12,230,000 Various Purpose Note, issued January 13, 2009 at 3.5 percent and a premium of \$2,320 will mature January 12, 2010. The notes will be paid out of the general obligation debt retirement fund.

The capital lease obligation for the building will be paid from the developmental disabilities board special revenue fund as that department occupies the building and the capital lease for the excavator will be paid from the motor vehicle license and gas tax fund.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OPWC will capitalize administrative costs and construction interest and add to the total amount of the final loan. These loans are reflected as OPWC loans payable.

A line of credit has been established with the Ohio Public Works Commission in the amount of \$330,000 for engineering and improvements to Possum Run Road; however, since this loan is not finalized, the repayment schedule is not included in the schedule of debt service payments.

The Computerization loan was issued to pay for accounting software and hardware for the County and a fingerprinting system for the Sheriff's department and will be paid from the general fund.

USDA sanitary sewer improvement bonds will be paid from proceeds of administration costs charged to benefited property owners from the sewer fund. The USDA sanitary sewer improvement bonds are backed by the full faith and credit of the County.

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health board, certificate of title, dog and kennel, developmental disabilities board, public assistance, motor vehicle license and gas tax, alternative sentencing, children's services, dayspring, child support enforcement agency, and sewer fund.

The following is a summary of the County's future annual debt service requirements:

Year	General Obligation			
	Serial Bonds		Term Bonds	
	Principal	Interest	Principal	Interest
2010	\$1,512,228	\$1,058,794	\$0	\$0
2011	1,475,925	996,828	0	0
2012	1,158,320	932,381	0	0
2013	1,037,018	890,513	0	0
2014	1,079,413	847,194	0	0
2015-2019	3,996,476	3,292,930	445,000	273,553
2020-2024	594,812	465,460	2,985,000	2,077,540
2025-2029	0	0	3,690,000	1,506,088
2030-2034	0	0	1,875,000	719,324
2035-2038	0	0	1,375,000	216,826
Total	\$10,854,192	\$8,484,100	\$10,370,000	\$4,793,331

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Governmental Activities					
Year	Special Assessment Bonds		Computerization Loan		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
	2010	\$610,000	\$267,130	\$211,721	\$31,250
2011	655,000	225,095	211,721	23,438	65,580
2012	695,000	179,993	211,720	15,624	65,580
2013	740,000	142,340	211,720	7,812	65,580
2014	775,000	102,240	0	0	65,580
2015-2019	1,030,000	106,825	0	0	195,162
2020-2024	65,000	3,738	0	0	0
Total	\$4,570,000	\$1,027,361	\$846,882	\$78,124	\$523,062

Business-Type Activities			
Year	Bonds		OPWC Loan
	Principal	Interest	Principal
2010	\$65,273	\$148,127	\$4,917
2011	67,875	145,172	9,834
2012	71,780	142,059	9,834
2013	74,383	138,724	9,834
2014	78,488	135,248	9,834
2015-2019	461,326	609,541	49,170
2020-2024	299,181	502,911	49,170
2025-2029	291,700	441,972	49,170
2030-2034	363,500	370,175	49,170
2035-2039	452,900	280,688	34,233
2040-2044	564,500	169,187	0
2045-2047	391,052	36,563	0
Total	\$3,181,958	\$3,120,367	\$275,166

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2009, are an overall debt margin of \$35,220,109 and an unvoted debt margin of \$5,626,864.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2009, follows:

	Outstanding 12/31/2008	Issued	Retired	Outstanding 12/31/2009
Capital Projects Funds:				
2% Various Purpose - 2008	\$20,000	\$0	\$20,000	\$0
3.5% Various Purpose - 2009	0	50,000	0	50,000
Unamortized Premium	0	228	219	9
2.5% Courthouse Renovations - 2008	150,000	0	150,000	0
Unamortized Premium	77	0	77	0
2.5 - 4.5% Engineer - 2008	902,000	0	902,000	0
Unamortized Premium	477	0	477	0
2.25% Bridge and Road Improvement - 2009	0	850,000	0	850,000
Unamortized Premium	0	627	261	366
Total Notes Payable	<u>\$1,072,554</u>	<u>\$900,855</u>	<u>\$1,073,034</u>	<u>\$900,375</u>

All of the notes are backed by the full faith and credit of the County and mature within one year. The note liability is reflected in the funds which received the proceeds. All note proceeds have been fully expended. The notes will be paid out of the special projects and engineer capital projects funds.

In 2009, the County issued \$50,000 in Various Purpose Notes to finance the demolishing of a building at 170 East Third Street and constructing a parking lot on that site. This project has been completed by December 31, 2009. This note matures January 12, 2010.

In 2009, the County issued \$850,000 in Road and Bridge Notes to finance the costs of replacing bridges on McElroy, Armstrong, Home Crider, Darlington East, Davis and McCurdy Roads, and improving Kuhn, Washington South, Bunker Hill, Pavonia West, Amoy Ganges, Amoy East, Noble, London, and Baseline Roads. These projects were completed by December 31, 2009. This note matures July 27, 2010.

Note 19 - Public Entity Risk Pools

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. is a public entity risk sharing pool among sixty counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. Coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORSA in 2009 was \$572,045.

Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

Note 20 – Joint Venture

County Regional Planning Commission

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County did not contribute to the Commission during 2009. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

Note 21 – Jointly Governed Organizations

A. Richland County Regional Solid Waste Management Authority

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The County did not contribute to the Authority during 2009.

B. Richland County Youth and Family Council

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The degree of control exercised by any participating entity is limited to its representation on the Board.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The County does not maintain an ongoing financial interest in or an ongoing financial responsibility for the Council. Mansfield City Schools acts as the fiscal agent for the Council. The County did not contribute to the Council during 2009.

C. Area 10 Workforce Investment Board

The Area 10 Workforce Investment Board (the Board) is a jointly governed organization between Richland County and Crawford County. The purpose of the Board is to set policy for the local workforce investment system under the Workforce Investment Act, a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The Board is governed by a Board of Governors, which consists of the Chief Elected Official of each participating sub area. The Richland County Auditor has been designated as the fiscal agent for the local area and has the responsibility to disburse funds at the direction of the Board of Governors. The County did not contribute to the Board during 2009.

D. North East Ohio Network

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. The County contributed \$24,628 to NEON during 2009.

Note 22 - Related Organizations

A. Richland County Metropolitan Park District

The three Park Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. Complete financial statements can be obtained from the Richland County Metropolitan Park District, Richland County, Ohio.

B. Richland County Transit Board

The seven members of the Richland County Transit Board (the Board) are appointed by the County Commissioners. The Board hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Board nor is the Board financially dependent on the County. The Board serves as its own budgeting, taxing and debt issuance authority. Complete financial statements can be obtained from the Richland County Transit Board, Richland County, Ohio.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

C. Mansfield/Richland County Public Library

The County appoints the seven member governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. Complete financial statements can be obtained from the Mansfield/Richland County Public Library, Richland County, Ohio.

Note 23 - Contingent Liabilities

The County has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the financial statements.

Note 24 - Conduit Debt Obligations

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any other political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2009, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$39,795,000.

Note 25 - Related Party Transactions

During 2009, Richland County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Richland Newhope Industries, Inc. Richland Newhope Industries, Inc., a discretely presented component unit of Richland County reported \$35,278 for such contributions. Richland Newhope Industries, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$4,223,667.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 26 – Donor-Restricted Endowments

The County's permanent fund includes donor-restricted endowments. The fund began in 2001, and currently has no net appreciation in donor-restricted investments that are available for expenditures. State law permits the governing board to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the interest should be used to purchase goods or services which benefit children or adults with developmental disabilities currently enrolled with the Richland County Board of DD. During 2009, the Richland County Board of DD invested the principal amount of the endowment with the Richland Foundation. This amount is shown as investments in segregated accounts.

Note 27 - Subsequent Events

On January 12, 2010, the County issued \$12,230,000 of notes in anticipation of the issuance of bonds. The \$12,230,000 was to retire the \$12,230,000 various purpose notes outstanding at December 31, 2009. The purpose of the notes are to pay costs of constructing an alternative sentencing correctional facility, a county jail, additional offices for the Prosecuting Attorney, and replace a roof at the former Peoples Hospital building. The notes mature on January 11, 2011 and have an interest rate of 3.5 percent.

Note 28 - Component Unit

A. Summary of Significant Accounting Policies

Nature of Organization - Richland Newhope Industries, Inc. (the Workshop) is a non-profit sheltered workshop providing vocationally-oriented services to developmentally disabled adults in Richland County. The Workshop is primarily funded by the Richland County Board of DD as disclosed in Note 25. Major departmental programs include (with the percentage of revenue derived in each department in the current year) Subcontract (36 percent), Community Services (29 percent), Manufacturing (29 percent), and Document Imaging (6 percent).

The Workshop is exempt under Internal Revenue Code Section 501(c)(3) from Federal income tax. It is also currently exempt from Federal unemployment tax and Ohio franchise, personal property, and sales taxes. The payroll of the Workshop is subject to social security (FICA) coverage due to the Social Security Amendments of 1983.

Financial Statement Presentation - The Workshop uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting. The Workshop has an August 31 fiscal year end.

Classification of Net Assets - Unrestricted net assets are comprised of amounts upon which donors have placed no restriction on expenditure of these assets themselves or their investment income. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation.

Temporarily restricted net assets and investment income generated by these assets comprise those amounts the expenditure of which has been restricted by donors for use during a specific time period or for a particular purpose. When such a restriction expires; that is, when a stipulated time restriction ends or a program restriction is accomplished, temporarily restricted net assets are released to unrestricted net assets and are reported in the statement of activities.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Permanently restricted net assets comprise those assets contributed to the Workshop by donors who have indicated an intention that the assets are to remain in perpetuity as permanent endowments of the Workshop. Investment income generated by these assets is reported as unrestricted or temporarily restricted, depending upon whether the donors have limited the expenditure of income to a particular purpose or purposes or have indicated that such income is to be available for the general purposes of the Workshop. At August 31, 2009, all of the assets of the Workshop are unrestricted or invested in capital assets.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. All of the Workshop's contributions are considered to be available for unrestricted use unless specifically restricted by donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed services have been recognized as contributions to the extent the total amount that could have been charged for these services exceeds the amount actually charged. As of August 31, 2009, all of the Workshop's contributions were unrestricted.

Accounts Receivable - Accounts receivable are derived from sales and services within the north central Ohio area. As a result, the economic conditions of the area affect the revenue of the Workshop. Accounts receivable are recorded at their estimated net realizable value and are reviewed on a regular basis by the Workshop personnel for collectibility. Collection history indicates that an insignificant amount of accounts receivable will be uncollectible, therefore no allowance for doubtful accounts is considered necessary and the direct write off method is used for the few accounts written off.

Inventories - Inventories are valued at the lower of cost or market using the first-in, first-out (FIFO) method and are summarized as follows:

Manufacturing Materials	\$61,787
Manufacturing Work In Process and Finished Goods	28,641
Subcontract Materials, Supplies and Work In Process	34,236
Document Management Supplies and Work In Process	2,998
Community Services Supplies	<u>3,212</u>
Total	<u><u>\$130,874</u></u>

Property and Equipment - It is the Workshop's policy to capitalize expenses in excess of \$500 with an estimated life of more than one year. Property and equipment accounts are stated at cost or donated value and are being depreciated using the straight-line method over their estimated useful lives of three to forty years. When sold, retired, or otherwise disposed of, the related cost and accumulated depreciation are removed from the applicable accounts and any gain or loss resulting there from is included in the statement of activities. Routine maintenance, repairs and renewals are charged to operating cost and expenses as incurred. Property and equipment additions and expenses which materially increase values or extend useful lives are capitalized.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

During the year ended August 31, 2009, depreciation expense was \$100,930. A summary of the component unit's capital assets at August 31, 2009, follows:

Capital assets not being depreciated:	
Land and Land Improvements	\$172,364
Capital assets being depreciated:	
Buildings and Improvements	632,989
Vehicles	142,665
Furniture and Office Equipment	58,498
Shop Equipment	1,009,734
Subtotal	<u>2,016,250</u>
Less: Accumulated Depreciation	<u>(1,125,892)</u>
Total	<u><u>\$890,358</u></u>

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising Costs - Advertising costs are expensed as incurred. Advertising expense was \$26,464 for the year ended August 31, 2009.

Shipping and Handling Costs - Shipping and handling costs are expensed as incurred and are included as program expenses on the statement of activities. Total shipping and handling costs for the year ended August 31, 2009 were \$12,107.

B. Cash and Cash Equivalents

The Workshop maintains checking and savings accounts and certificates of deposit. All funds of the Workshop are maintained in these accounts. These depository accounts are presented as "Equity in Pooled Cash and Cash Equivalents." See Note 28(F).

C. Accrued Vacation and Sick Pay

According to the Workshop's sick pay policy instituted during 1996, sick pay is only paid when the participant or staff is sick. Any unpaid sick hours will be carried forward; however, any balance remaining at termination of employment is forfeited. Therefore, sick pay is not being accrued on the financial statements.

Vacation pay is accrued annually based on hours worked in the previous year. Any unpaid vacation pay at the end of the year can be paid or carried forward at the employee's discretion. The estimated unpaid vacation pay at August 31, 2009 is \$7,363.

D. Beneficial Interest in Assets Held by Foundation

A designated fund was established during the year ended August 31, 2005 with the Richland County Foundation where principal is invested and then the earnings could be transferred to Richland Newhope Industries, Inc. at the discretion of the Foundation. The Workshop can, at any time, request all principal be returned to use for their mission as determined by their Board of Directors. The Foundation, however, has variance power to redirect funds at its discretion. In accordance with Financial Accounting Standards Board Statement 136, the fund is included in the Workshop's assets as a beneficial interest in assets held

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

by the Foundation at fair value and any earnings on the fund will be included in investment income on the statement of activities.

The fund balance included on the financial statements at August 31, 2009 was \$480,538 and is shown as cash and cash equivalents with trustee. Included in investment income for the year ended August 31, 2009 is \$54,635 of net losses for the fund.

E. In-Kind Contributions

During the year ended August 31, 2009, the Richland County Board of DD provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Richland Newhope Industries, Inc. Of the total support received, \$35,278 is considered directly related to the vocational purposes of the Workshop. This support is recorded as both an income and expense.

The breakdown of these items is as follows:

Income	
Contributions	<u><u>\$35,278</u></u>
Expenses	
Direct services salaries	24,024
Building/capital costs	816
Administrative costs	5,857
Building services costs	<u>4,581</u>
Total	<u><u>\$35,278</u></u>

Additional habilitative services provided directly to the Workshop clients by Richland County amounted to approximately \$4,223,667 for the year ended August 31, 2009.

F. Contingencies

The Workshop maintains its checking, savings, and certificates of deposit in financial institutions located in the north central Ohio area. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for banks and the National Credit Union Administration (NCUA) for credit unions up to \$250,000 per financial institution. At August 31, 2009, all of the Workshop's account balances were insured.

G. Major Customers

During the year ended August 31, 2009, the Workshop had two major customers whose revenues exceeded 10 percent of total revenues. The total revenue from the first customer was \$523,439. Accounts receivable from this customer totaled \$46,433 at August 31, 2009. The total revenue from the second customer was \$282,732. Accounts receivable from this customer totaled \$77,520 at August 31, 2009.

H. Rental Income

During the year ended August 31, 1999, the Workshop entered into an agreement with the Richland County Board of Developmental Disabilities for the rental of space at the Workshop's 971 West Longview Avenue and 67 North Willis Avenue buildings. The agreement requires monthly rental of \$0.40 per square foot of space. The current agreement expires December 31, 2009. Included in other revenue on the statement of activities for the year ended August 31, 2009 is rental income of \$8,361.

Richland County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

I. Related Party Transactions

In addition to the items mentioned in Notes E and H above, the Workshop provides services to the Richland County Board of DD. During the year ended August 31, 2009, the Workshop received total revenues from the Board of \$274,371 and had a receivable of \$77,520 at August 31, 2009.

In addition to the amounts paid to the Board for the food services department, the Workshop paid the Board \$40,329 for services during the year ended August 31, 2009. There was \$0 in accounts payable to the Board at August 31, 2009.

Combining Statements and Individual Fund Statements and Schedules

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than, amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes. The following is a description of the County's special revenue funds:

Jail Operations Fund - To account for fees paid by other entities for housing prisoners and expenditures associated with the operation of the County Jail.

Certificate of Title Fund - To account for auto title fees. Expenditures in this special revenue fund are used to operate the title department.

Dog and Kennel Fund - To account for the dog warden's operations, financed by the sale of dog tags and fine collections.

Real Estate Assessment Fund - To account for State mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Youth Services Fund - To account for grant monies received from the State Department of Youth Services and used for the placement of children, juvenile delinquent diversion programs, work programs involving restitution, juvenile delinquency prevention and other related activities.

Motor Vehicle License and Gas Tax Fund - To account for revenue derived from motor vehicle license tax, gasoline taxes and interest revenue. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

Alternative Sentencing Fund - To account for the collection of fees paid by prisoners for the operation of the Community Alternative Center.

Divorce Orientation Fund - To account for monies from court deposits for divorce cases involving children under 18. The monies pay for consultants who perform divorce orientation.

Court Computers Fund - To account for additional filing fees. This fund is used for future computerization expenditures.

Indigent Guardianship Fund - To account for probate court fees used to pay for any cost, fee, or charge associated with the establishment, opening, maintenance, or termination of a guardianship for an indigent ward.

Dayspring Fund - To account for the collection of fees from residents' families for the operations of the County home.

Child Support Enforcement Agency Fund - To account for Federal, State and local revenues used to administer the County Bureau of Support.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

Delinquent Real Estate Collection Fund - To account for five percent of all collections of certified delinquent real estate taxes and assessments used for the purpose of collecting delinquent property taxes and assessments.

Community Development Block Grant Fund - To account for revenue from the Federal government to be expended for administrative costs of the community development block grant program.

Public Defender Fund - To account for monies from the general fund and reimbursements from the State used to pay for various attorney fees for indigent persons.

Other Public Safety Fund - Smaller special revenue funds operated by the County for public safety purposes and subsidized in part by local, State and Federal monies as well as miscellaneous sources. During 2009, the County had several funds with small cash balances and no budgetary activity. Therefore, budgetary information is not provided for these funds. The other public safety funds are as follows:

- Intensive Supervision Fund*
- Sanction Cost Reimbursement Fund*
- Big Wheel Fund*
- Jail Education Program Fund*
- Adult Court Services Grants Fund*
- Third Grade Safety Belt Fund*
- Sheriff Department Grants Fund*
- Prisoner Incentive Fund*
- Sheriff K-9 Fund*
- Enforcement and Education Fund*
- Law Enforcement Fund*
- Drug Law Enforcement Fund*
- Drug Abuse Resistance Education Fund*
- Speed DUI Fund*
- Enhanced 911 Wireless Fund*
- Emergency Management Fund*
- Bulletproof Vest Fund*
- Sex Offender Verification Fund*
- National Association of County and City Health Officials Grant Fund*
- Pre-Disaster Mitigation Fund*
- Commissary Rotary Jail Fund*

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Special Revenue Funds
(continued)

Other Fund - Smaller special revenue funds operated by the County and subsidized in part by local, State and Federal monies as well as miscellaneous sources. During 2009, the County had several funds with small cash balances and no budgetary activity. Therefore, budgetary information is not provided for these funds. The other funds for which budgetary information is provided are as follows:

Workforce Investment Act Fund
Federal Revenue Sharing Fund
Common Pleas Security Fund
Domestic Violence Fund
Probate Conduct of Business Fund
Mortgage Foreclosure Fund
Domestic Relations Special Projects Fund
Bike Trail Maintenance Fund
Probate Court Mediation Fund
Economic Development Fund
Veterans' Cemetery Fund
Victim Witness Program Fund
Mediation Fund
Terrorism Consequence Management Preparedness Grant Fund
Marine Patrol Fund
Ditch Maintenance Fund
Exercise Grant Fund
Homeless Prevention and Rapid Re-Housing Grant Fund
Richland Foundation Fund
Water Pollution Control Assistance Fund
Federal Emergency Management Agency Fund
HAVA Education and Training Fund
Veterans' Transportation Fund
Voting Equipment Fund
DD Gift Fund
Screening and Diversion Fund

Richland County, Ohio

***Fund Descriptions
Nonmajor Debt Service Fund***

Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

Wedgewood Imperial Stormwater Assessment Fund- To account for special assessment charges and the payment of Ohio Water Development Authority loan principal and related interest.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The following is a description of the County's capital projects funds:

Road and Bridge Fund - To account for the portion of revenues derived from gas and auto license tax that is used for the improvement of County roads.

Supplemental Equipment - Recorder Fund - To account for additional recorder fees that are used for the purchase of equipment or for contractual services in lieu of equipment for the recorder's office.

Equipment Sinking Fund – To account for monies provided by a portion of conveyance fees used for the purchase of vehicles and other equipment.

Special Projects Fund - To account for monies received as note proceeds for construction projects and improvements to the Peoples Community Center.

Energy/911 Notes Fund - To account for monies received as note proceeds for energy conservation and 911 equipment purchase and creation of an Emergency Operation Center at Peoples Community Center.

Courthouse Capital Projects Fund - To account for monies received as note proceeds for equipment and installation of storage shelving at the County Courthouse.

Capital Equipment Purchases Fund - To account for transfers from the general fund and miscellaneous revenue that is used to purchase major equipment.

Fairboard Improvement Fund - To account for monies that provide for construction projects to improve the buildings at the County Fairgrounds.

Issue II Fund - To account for funds received from the Ohio Public Works Commission and local matching funds that are used to finance infrastructure improvement projects.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Capital Projects Funds
(continued)

Geographic Information System Fund - To account for monies that are used to develop the County Auditor's geographic information system.

Gorman Nature Capital Improvement Fund - To account for renovation of the Gorman Nature Center. This fund did not have any budgetary activity in 2009, therefore, budgetary information is not provided.

Madison Township Sewer A Fund - To account for monies that provide for the study and construction of the new multi-million dollar sewer improvement project. This fund did not have any budgetary activity in 2009, therefore, budgetary information is not provided.

Mental Health Housing Fund - To account for grant monies to assist in building two duplex homes for mentally ill people. The Department of Mental Health supplied the grant and the Mental Health Board matches the dollars.

Correctional Construction Fund - To account for note and bond proceeds used for the construction of a new correctional facility for the County.

Rocky Fork Improvement Fund - To account for special assessments that have been collected for the improvement of existing ditches.

Child Support Enforcement Agency Fund - To account for the various renovations at the CSEA building.

Munis System Fund - To account for the note proceeds used for the acquisition and installation of a computer accounting system for the County.

Engineer Fund - To account for the monies to pay out capital improvement projects financed through a bond. This fund did not have any budgetary activity in 2009, therefore, budgetary information is not provided.

Homeland Security Fund - To account for the monies received from the United States Department of Homeland Security's Office of Domestic Preparedness.

(continued)

Richland County, Ohio

Fund Descriptions
Nonmajor Permanent Fund

Permanent funds are accounted for in the same manner as governmental funds.

AG Cunning Trust Fund - To account for and distribute monies to the DD Gift fund on a quarterly or semi annual basis. This fund did not have any budgetary activity in 2009, therefore, budgetary information is not provided.

Richland County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,866,231	\$165,723	\$907,570	\$0	\$5,939,524
Cash and Cash Equivalents					
In Segregated Accounts	48,466	0	0	0	48,466
Investments In Segregated Accounts	80,702	0	0	88,891	169,593
Materials and Supplies Inventory	416,449	0	0	0	416,449
Accounts Receivable	255,605	0	0	0	255,605
Interfund Receivable	34,863	0	0	0	34,863
Intergovernmental Receivable	4,143,398	0	1,314,254	0	5,457,652
Prepaid Items	1,060	0	0	0	1,060
Property Taxes Receivable	821,640	0	0	0	821,640
Special Assessments Receivable	24,371	320,534	0	0	344,905
Loans Receivable	358,745	0	0	0	358,745
<i>Total Assets</i>	<u>\$11,051,530</u>	<u>\$486,257</u>	<u>\$2,221,824</u>	<u>\$88,891</u>	<u>\$13,848,502</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$457,281	\$0	\$6,147	\$0	\$463,428
Contracts Payable	0	0	1,054,026	0	1,054,026
Accrued Wages	472,812	0	0	0	472,812
Interfund Payable	438,715	0	0	0	438,715
Loans from Other Funds	104,000	0	0	0	104,000
Intergovernmental Payable	437,344	0	16,202	0	453,546
Deferred Revenue	4,549,905	320,534	1,277,569	0	6,148,008
Accrued Interest Payable	0	0	10,004	0	10,004
Notes Payable	0	0	900,375	0	900,375
<i>Total Liabilities</i>	<u>6,460,057</u>	<u>320,534</u>	<u>3,264,323</u>	<u>0</u>	<u>10,044,914</u>
Fund Balances					
Reserved for Encumbrances	14,076	0	0	0	14,076
Reserved for Loans Receivable	336,103	0	0	0	336,103
Reserved for Developmental Disability					
Gifts Endowment	0	0	0	88,891	88,891
Unreserved, Undesignated (Deficit), Reported in:					
Special Revenue Funds	4,241,294	0	0	0	4,241,294
Debt Service Fund	0	165,723	0	0	165,723
Capital Projects Funds	0	0	(1,042,499)	0	(1,042,499)
<i>Total Fund Balances (Deficit)</i>	<u>4,591,473</u>	<u>165,723</u>	<u>(1,042,499)</u>	<u>88,891</u>	<u>3,803,588</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$11,051,530</u>	<u>\$486,257</u>	<u>\$2,221,824</u>	<u>\$88,891</u>	<u>\$13,848,502</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$754,441	\$0	\$0	\$0	\$754,441
Charges for Services	7,293,201	0	510,172	0	7,803,373
Licenses and Permits	343,971	0	0	0	343,971
Fines and Forfeitures	100,024	0	0	0	100,024
Intergovernmental	11,421,721	0	3,296,826	0	14,718,547
Special Assessments	13,802	165,723	0	0	179,525
Interest	22,980	0	0	1,590	24,570
Rentals	863	0	172,089	0	172,952
Contributions and Donations	17,829	0	0	10,774	28,603
Other	232,565	0	21,242	0	253,807
<i>Total Revenues</i>	<u>20,201,397</u>	<u>165,723</u>	<u>4,000,329</u>	<u>12,364</u>	<u>24,379,813</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	3,284,603	0	0	0	3,284,603
Judicial System	2,683,682	0	0	0	2,683,682
Public Safety	7,632,199	0	0	0	7,632,199
Public Works	4,961,206	0	0	0	4,961,206
Health	372,890	0	0	0	372,890
Human Services	5,521,073	0	0	0	5,521,073
Economic Development	254,412	0	0	0	254,412
Other	0	0	0	263	263
Capital Outlay	0	0	4,388,974	0	4,388,974
Debt Service:					
Principal Retirement	38,918	0	903,041	0	941,959
Interest and Fiscal Charges	8,205	0	182,187	0	190,392
<i>Total Expenditures</i>	<u>24,757,188</u>	<u>0</u>	<u>5,474,202</u>	<u>263</u>	<u>30,231,653</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,555,791)</u>	<u>165,723</u>	<u>(1,473,873)</u>	<u>12,101</u>	<u>(5,851,840)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	17,129	0	6,024	0	23,153
OPWC Loan Proceeds	0	0	318,034	0	318,034
Bond Anticipation Notes Issued	0	0	230,000	0	230,000
Bond Anticipation Notes Premium	0	0	57	0	57
Transfers In	4,614,544	0	568,731	0	5,183,275
Transfers Out	(514,176)	0	(1,533,457)	0	(2,047,633)
<i>Total Other Financing Sources (Uses)</i>	<u>4,117,497</u>	<u>0</u>	<u>(410,611)</u>	<u>0</u>	<u>3,706,886</u>
<i>Net Change in Fund Balances</i>	<u>(438,294)</u>	<u>165,723</u>	<u>(1,884,484)</u>	<u>12,101</u>	<u>(2,144,954)</u>
<i>Fund Balances Beginning of Year</i>	<u>5,029,767</u>	<u>0</u>	<u>841,985</u>	<u>76,790</u>	<u>5,948,542</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,591,473</u>	<u>\$165,723</u>	<u>(\$1,042,499)</u>	<u>\$88,891</u>	<u>\$3,803,588</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Jail Operations	Certificate of Title	Dog and Kennel
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$226,421	\$35,947
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Investments In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	2,497
Accounts Receivable	79,112	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Property Taxes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$79,112</u>	<u>\$226,421</u>	<u>\$38,444</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$115,694	\$11,001	\$5,150
Accrued Wages	178,306	19,447	9,841
Interfund Payable	386,249	0	0
Loans From Other Funds	104,000	0	0
Intergovernmental Payable	76,329	140,029	7,137
Deferred Revenue	79,112	0	0
<i>Total Liabilities</i>	<u>939,690</u>	<u>170,477</u>	<u>22,128</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	(860,578)	55,944	16,316
<i>Total Fund Balances (Deficit)</i>	<u>(860,578)</u>	<u>55,944</u>	<u>16,316</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$79,112</u>	<u>\$226,421</u>	<u>\$38,444</u>

Real Estate Assessment	Youth Services	Motor Vehicle License and Gas Tax	Alternative Sentencing	Divorce Orientation	Court Computers
\$89,094	\$218,165	\$230,542	\$0	\$9,913	\$384,914
0	0	0	0	0	0
0	0	0	0	0	0
0	0	398,895	0	0	0
0	0	0	154,353	0	1,508
0	0	0	17,880	0	0
0	25,849	2,234,832	200	570	4,305
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$89,094</u>	<u>\$244,014</u>	<u>\$2,864,269</u>	<u>\$172,433</u>	<u>\$10,483</u>	<u>\$390,727</u>
\$0	\$4,792	\$71,682	\$4,480	\$0	\$123,320
0	0	143,297	0	0	0
0	5,400	0	47	0	0
0	0	0	0	0	0
114	0	61,392	0	0	0
0	20,918	1,880,817	154,353	0	0
<u>114</u>	<u>31,110</u>	<u>2,157,188</u>	<u>158,880</u>	<u>0</u>	<u>123,320</u>
0	0	0	0	0	0
0	0	0	0	0	0
88,980	212,904	707,081	13,553	10,483	267,407
<u>88,980</u>	<u>212,904</u>	<u>707,081</u>	<u>13,553</u>	<u>10,483</u>	<u>267,407</u>
<u>\$89,094</u>	<u>\$244,014</u>	<u>\$2,864,269</u>	<u>\$172,433</u>	<u>\$10,483</u>	<u>\$390,727</u>

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Indigent Guardianship	Dayspring	Child Support Enforcement Agency
Assets			
Equity in Pooled Cash and Cash Equivalents	\$37,441	\$921,774	\$375,771
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Investments In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	8,186	6,871
Accounts Receivable	1,440	17,237	0
Interfund Receivable	0	0	1,192
Intergovernmental Receivable	0	47,765	62,752
Prepaid Items	0	0	1,060
Property Taxes Receivable	0	821,640	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$38,881</u>	<u>\$1,816,602</u>	<u>\$447,646</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$4,740	\$11,404	\$7,840
Accrued Wages	0	53,719	68,202
Interfund Payable	0	0	7,320
Loans From Other Funds	0	0	0
Intergovernmental Payable	0	23,135	30,806
Deferred Revenue	0	869,405	0
<i>Total Liabilities</i>	<u>4,740</u>	<u>957,663</u>	<u>114,168</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	34,141	858,939	333,478
<i>Total Fund Balances (Deficit)</i>	<u>34,141</u>	<u>858,939</u>	<u>333,478</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$38,881</u>	<u>\$1,816,602</u>	<u>\$447,646</u>

Delinquent Real Estate Collection	Community Development Block Grant	Public Defender	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
\$348,941	\$141,863	\$0	\$898,257	\$947,188	\$4,866,231
0	0	0	48,466	0	48,466
0	0	0	0	80,702	80,702
0	0	0	0	0	416,449
0	0	0	0	1,955	255,605
0	0	0	10,391	5,400	34,863
0	0	15,337	905,181	846,607	4,143,398
0	0	0	0	0	1,060
0	0	0	0	0	821,640
0	0	0	0	24,371	24,371
0	358,745	0	0	0	358,745
<u>\$348,941</u>	<u>\$500,608</u>	<u>\$15,337</u>	<u>\$1,862,295</u>	<u>\$1,906,223</u>	<u>\$11,051,530</u>
\$0	\$0	\$0	\$27,749	\$69,429	\$457,281
0	0	0	0	0	472,812
0	0	0	39,699	0	438,715
0	0	0	0	0	104,000
2,699	0	0	11,699	84,004	437,344
0	0	0	775,485	769,815	4,549,905
<u>2,699</u>	<u>0</u>	<u>0</u>	<u>854,632</u>	<u>923,248</u>	<u>6,460,057</u>
0	0	0	0	14,076	14,076
0	336,103	0	0	0	336,103
346,242	164,505	15,337	1,007,663	968,899	4,241,294
<u>346,242</u>	<u>500,608</u>	<u>15,337</u>	<u>1,007,663</u>	<u>982,975</u>	<u>4,591,473</u>
<u>\$348,941</u>	<u>\$500,608</u>	<u>\$15,337</u>	<u>\$1,862,295</u>	<u>\$1,906,223</u>	<u>\$11,051,530</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Jail Operations	Certificate of Title	Dog and Kennel
Revenues			
Property Taxes	\$0	\$0	\$0
Charges for Services	1,269,485	732,204	77,363
Licenses and Permits	0	0	343,946
Fines and Forfeitures	0	0	30,420
Intergovernmental	0	0	14,804
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	10,222
Other	0	324	2,959
<i>Total Revenues</i>	<u>1,269,485</u>	<u>732,528</u>	<u>479,714</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	414,929	0
Judicial System	0	0	0
Public Safety	4,712,332	0	0
Public Works	0	0	0
Health	0	0	366,695
Human Services	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>4,712,332</u>	<u>414,929</u>	<u>366,695</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,442,847)</u>	<u>317,599</u>	<u>113,019</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	3,508,186	0	0
Transfers Out	0	(10,000)	(105,156)
<i>Total Other Financing Sources (Uses)</i>	<u>3,508,186</u>	<u>(10,000)</u>	<u>(105,156)</u>
<i>Net Change in Fund Balances</i>	65,339	307,599	7,863
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(925,917)</u>	<u>(251,655)</u>	<u>8,453</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$860,578)</u></u>	<u><u>\$55,944</u></u>	<u><u>\$16,316</u></u>

Real Estate Assessment	Youth Services	Motor Vehicle License and Gas Tax	Alternative Sentencing	Divorce Orientation	Court Computers
\$0	\$0	\$0	\$0	\$0	\$0
1,060,740	5,448	1,152	251,982	6,765	87,410
25	0	0	0	0	0
0	0	0	0	0	0
196,425	576,697	4,763,013	0	570	4,305
0	0	0	0	0	0
0	0	811	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,069	0	0	0	120	0
<u>1,271,259</u>	<u>582,145</u>	<u>4,764,976</u>	<u>251,982</u>	<u>7,455</u>	<u>91,715</u>
1,270,779	0	0	0	0	0
0	0	0	314,294	6,250	260,284
0	932,619	0	0	0	0
0	0	4,961,056	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	38,918	0	0	0
0	0	8,205	0	0	0
<u>1,270,779</u>	<u>932,619</u>	<u>5,008,179</u>	<u>314,294</u>	<u>6,250</u>	<u>260,284</u>
<u>480</u>	<u>(350,474)</u>	<u>(243,203)</u>	<u>(62,312)</u>	<u>1,205</u>	<u>(168,569)</u>
0	3,368	6,793	0	0	0
0	6,334	56,605	40,000	0	0
0	0	0	0	0	0
<u>0</u>	<u>9,702</u>	<u>63,398</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
480	(340,772)	(179,805)	(22,312)	1,205	(168,569)
<u>88,500</u>	<u>553,676</u>	<u>886,886</u>	<u>35,865</u>	<u>9,278</u>	<u>435,976</u>
<u>\$88,980</u>	<u>\$212,904</u>	<u>\$707,081</u>	<u>\$13,553</u>	<u>\$10,483</u>	<u>\$267,407</u>

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2009

	Indigent Guardianship	Dayspring	Child Support Enforcement Agency
Revenues			
Property Taxes	\$0	\$754,441	\$0
Charges for Services	15,046	716,705	409,058
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	97,018	1,808,458
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	863	0
Contributions and Donations	0	0	0
Other	0	16,057	2,578
<i>Total Revenues</i>	<u>15,046</u>	<u>1,585,084</u>	<u>2,220,094</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial System	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	23,091	1,538,570	2,035,586
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>23,091</u>	<u>1,538,570</u>	<u>2,035,586</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,045)</u>	<u>46,514</u>	<u>184,508</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
Transfers In	25,000	0	0
Transfers Out	0	(10,000)	(100,000)
<i>Total Other Financing Sources (Uses)</i>	<u>25,000</u>	<u>(10,000)</u>	<u>(100,000)</u>
<i>Net Change in Fund Balances</i>	16,955	36,514	84,508
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>17,186</u>	<u>822,425</u>	<u>248,970</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$34,141</u>	<u>\$858,939</u>	<u>\$333,478</u>

Delinquent Real Estate Collection	Community Development Block Grant	Public Defender	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$754,441
1,196,621	0	383,696	737,003	342,523	7,293,201
0	0	0	0	0	343,971
0	0	0	69,604	0	100,024
0	228,777	626,234	1,039,557	2,065,863	11,421,721
0	0	0	0	13,802	13,802
0	20,741	0	25	1,403	22,980
0	0	0	0	0	863
0	0	0	0	7,607	17,829
47,913	0	0	127,425	21,120	232,565
<u>1,244,534</u>	<u>249,518</u>	<u>1,009,930</u>	<u>1,973,614</u>	<u>2,452,318</u>	<u>20,201,397</u>
1,463,568	0	0	0	135,327	3,284,603
0	0	1,846,316	0	256,538	2,683,682
0	0	0	1,987,248	0	7,632,199
0	0	0	0	150	4,961,206
0	0	0	0	6,195	372,890
0	0	0	0	1,923,826	5,521,073
0	207,043	0	0	47,369	254,412
0	0	0	0	0	38,918
0	0	0	0	0	8,205
<u>1,463,568</u>	<u>207,043</u>	<u>1,846,316</u>	<u>1,987,248</u>	<u>2,369,405</u>	<u>24,757,188</u>
<u>(219,034)</u>	<u>42,475</u>	<u>(836,386)</u>	<u>(13,634)</u>	<u>82,913</u>	<u>(4,555,791)</u>
0	0	0	2,247	4,721	17,129
21,909	0	900,000	905	55,605	4,614,544
0	0	(91,618)	(61,565)	(135,837)	(514,176)
<u>21,909</u>	<u>0</u>	<u>808,382</u>	<u>(58,413)</u>	<u>(75,511)</u>	<u>4,117,497</u>
(197,125)	42,475	(28,004)	(72,047)	7,402	(438,294)
<u>543,367</u>	<u>458,133</u>	<u>43,341</u>	<u>1,079,710</u>	<u>975,573</u>	<u>5,029,767</u>
<u>\$346,242</u>	<u>\$500,608</u>	<u>\$15,337</u>	<u>\$1,007,663</u>	<u>\$982,975</u>	<u>\$4,591,473</u>

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Road and Bridge	Supplemental Equipment- Recorder
Assets		
Equity in Pooled Cash and Cash Equivalents	\$123,895	\$32,418
Intergovernmental Receivable	1,306,542	0
<i>Total Assets</i>	\$1,430,437	\$32,418
Liabilities and Fund Balances		
Liabilities		
Accounts Payable	\$1,489	\$4,658
Contracts Payable	1,054,026	0
Intergovernmental Payable	0	0
Deferred Revenue	1,269,857	0
Accrued Interest Payable	0	0
Notes Payable	0	0
<i>Total Liabilities</i>	2,325,372	4,658
Fund Balances		
Unreserved, Undesignated (Deficit)	(894,935)	27,760
<i>Total Liabilities and Fund Balances</i>	\$1,430,437	\$32,418

Special Projects	Capital Equipment Purchases	Issue II	Geographic Information System
\$10,983	\$26,196	\$11,097	\$73,018
0	0	0	0
\$10,983	\$26,196	\$11,097	\$73,018
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	16,202
0	0	0	0
1,716	0	0	0
50,009	0	0	0
51,725	0	0	16,202
(40,742)	26,196	11,097	56,816
\$10,983	\$26,196	\$11,097	\$73,018

(continued)

Richland County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Gorman Nature Capital Improvement	Madison Township Sewer A	Mental Health Housing
Assets			
Equity in Pooled Cash and Cash Equivalents	\$13,203	\$163,870	\$238,925
Intergovernmental Receivable	0	0	0
<i>Total Assets</i>	<u>\$13,203</u>	<u>\$163,870</u>	<u>\$238,925</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Intergovernmental Payable	0	0	0
Deferred Revenue	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	0	0	0
Fund Balances			
Unreserved, Undesignated (Deficit)	<u>13,203</u>	<u>163,870</u>	<u>238,925</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,203</u>	<u>\$163,870</u>	<u>\$238,925</u>

<u>Munis System</u>	<u>Engineer</u>	<u>Homeland Security</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$148,159	\$62,363	\$3,443	\$907,570
0	0	7,712	1,314,254
<u>\$148,159</u>	<u>\$62,363</u>	<u>\$11,155</u>	<u>\$2,221,824</u>
\$0	\$0	\$0	\$6,147
0	0	0	1,054,026
0	0	0	16,202
0	0	7,712	1,277,569
0	8,288	0	10,004
0	850,366	0	900,375
0	858,654	7,712	3,264,323
<u>148,159</u>	<u>(796,291)</u>	<u>3,443</u>	<u>(1,042,499)</u>
<u>\$148,159</u>	<u>\$62,363</u>	<u>\$11,155</u>	<u>\$2,221,824</u>

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Road and Bridge	Supplemental Equipment- Recorder	Equipment Sinking
Revenues			
Charges for Services	\$411,713	\$59,847	\$18,662
Intergovernmental	1,316,077	0	0
Rentals	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>1,727,790</u>	<u>59,847</u>	<u>18,662</u>
Expenditures			
Capital Outlay	1,972,319	59,531	35,842
Debt Service:			
Principal Retirement	32,790	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,005,109</u>	<u>59,531</u>	<u>35,842</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(277,319)</u>	<u>316</u>	<u>(17,180)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	24	0
OPWC Loan Proceeds	0	0	0
Bond Anticipation Notes Issued	0	0	0
Bond Anticipation Notes Premium	0	0	0
Transfers In	0	0	17,000
Transfers Out	(75,000)	0	(640)
<i>Total Other Financing Sources (Uses)</i>	<u>(75,000)</u>	<u>24</u>	<u>16,360</u>
<i>Net Change in Fund Balances</i>	(352,319)	340	(820)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(542,616)</u>	<u>27,420</u>	<u>820</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$894,935)</u>	<u>\$27,760</u>	<u>\$0</u>

Special Projects	Energy/ 911 Notes	Courthouse Capital Projects	Capital Equipment Purchases	Fairboard Improvement
\$0	\$0	\$0	\$19,950	\$0
0	0	151,681	435,861	0
0	11,190	0	0	0
0	0	0	0	0
0	11,190	151,681	455,811	0
0	0	0	14,486	74,279
280,000	275,000	0	0	0
8,025	28,200	0	0	0
288,025	303,200	0	14,486	74,279
(288,025)	(292,010)	151,681	441,325	(74,279)
0	0	0	6,000	0
0	0	0	0	0
230,000	0	0	0	0
57	0	0	0	0
0	292,010	0	0	0
0	0	(3,210)	(1,296,540)	0
230,057	292,010	(3,210)	(1,290,540)	0
(57,968)	0	148,471	(849,215)	(74,279)
17,226	0	(148,471)	875,411	74,279
(\$40,742)	\$0	\$0	\$26,196	\$0

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2009

	Issue II	Geographic Information System	Gorman Nature Capital Improvement
Revenues			
Charges for Services	\$0	\$0	\$0
Intergovernmental	1,159,503	55,816	0
Rentals	0	0	0
Other	0	20,498	0
<i>Total Revenues</i>	<u>1,159,503</u>	<u>76,314</u>	<u>0</u>
Expenditures			
Capital Outlay	1,487,761	110,345	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,487,761</u>	<u>110,345</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(328,258)</u>	<u>(34,031)</u>	<u>0</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	0
OPWC Loan Proceeds	318,034	0	0
Bond Anticipation Notes Issued	0	0	0
Bond Anticipation Notes Premium	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>318,034</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(10,224)	(34,031)	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>21,321</u>	<u>90,847</u>	<u>13,203</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$11,097</u>	<u>\$56,816</u>	<u>\$13,203</u>

Madison Township Sewer A	Mental Health Housing	Correctional Construction	Rocky Fork Improvement	Child Support Enforcement Agency
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	86,412
0	0	744	0	0
0	0	744	0	86,412
0	0	319,962	0	0
0	0	0	0	103,530
0	0	0	0	85,882
0	0	319,962	0	189,412
0	0	(319,218)	0	(103,000)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	103,000
0	0	(157,442)	(625)	0
0	0	(157,442)	(625)	103,000
0	0	(476,660)	(625)	0
163,870	238,925	476,660	625	0
\$163,870	\$238,925	\$0	\$0	\$0

(continued)

Richland County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2009

	Munis System	Engineer	Homeland Security	Total Nonmajor Capital Projects Funds
Revenues				
Charges for Services	\$0	\$0	\$0	\$510,172
Intergovernmental	133,025	0	44,863	3,296,826
Rentals	0	74,487	0	172,089
Other	0	0	0	21,242
<i>Total Revenues</i>	<u>133,025</u>	<u>74,487</u>	<u>44,863</u>	<u>4,000,329</u>
Expenditures				
Capital Outlay	307,143	0	7,306	4,388,974
Debt Service:				
Principal Retirement	211,721	0	0	903,041
Interest and Fiscal Charges	39,062	21,018	0	182,187
<i>Total Expenditures</i>	<u>557,926</u>	<u>21,018</u>	<u>7,306</u>	<u>5,474,202</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(424,901)</u>	<u>53,469</u>	<u>37,557</u>	<u>(1,473,873)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	6,024
OPWC Loan Proceeds	0	0	0	318,034
Bond Anticipation Notes Issued	0	0	0	230,000
Bond Anticipation Notes Premium	0	0	0	57
Transfers In	156,721	0	0	568,731
Transfers Out	0	0	0	(1,533,457)
<i>Total Other Financing Sources (Uses)</i>	<u>156,721</u>	<u>0</u>	<u>0</u>	<u>(410,611)</u>
<i>Net Change in Fund Balances</i>	(268,180)	53,469	37,557	(1,884,484)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>416,339</u>	<u>(849,760)</u>	<u>(34,114)</u>	<u>841,985</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$148,159</u>	<u>(\$796,291)</u>	<u>\$3,443</u>	<u>(\$1,042,499)</u>

Richland County, Ohio

Fund Descriptions
Internal Service Funds

Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Employee Health Insurance Fund – To account for revenues used to provide health benefits to employees.

County Phone System Fund – To account for a County-wide phone system where each department is billed for charges incurred.

Richland County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2009

	Employee Health Insurance	County Phone System	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,097,494	\$0	\$1,097,494
Accounts Receivable	200,034	0	200,034
<i>Total Current Assets</i>	1,297,528	0	1,297,528
Noncurrent Assets:			
Loans to Other Funds	1,600,000	0	1,600,000
<i>Total Assets</i>	2,897,528	0	2,897,528
Liabilities			
Current Liabilities:			
Accounts Payable	0	70,461	70,461
Interfund Payable	0	301,314	301,314
Intergovernmental Payable	3,222	0	3,222
Claims Payable	959,879	0	959,879
<i>Total Liabilities</i>	963,101	371,775	1,334,876
Net Assets			
Unrestricted (Deficit)	\$1,934,427	(\$371,775)	\$1,562,652

Richland County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009*

	Employee Health Insurance	County Phone System	Total
Operating Revenues			
Charges for Services	\$10,932,515	\$139,442	\$11,071,957
Operating Expenses			
Personal Services	56,054	0	56,054
Contractual Services	203,320	502,274	705,594
Claims	11,940,349	0	11,940,349
<i>Total Operating Expenses</i>	12,199,723	502,274	12,701,997
<i>Change in Net Assets</i>	(1,267,208)	(362,832)	(1,630,040)
<i>Net Assets (Deficit) Beginning of Year</i>	3,201,635	(8,943)	3,192,692
<i>Net Assets (Deficit) End of Year</i>	\$1,934,427	(\$371,775)	\$1,562,652

Richland County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2009

	Employee Health Insurance	County Phone System	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$10,769,524	\$440,756	\$11,210,280
Cash Payments to Suppliers	(207,875)	(463,647)	(671,522)
Cash Payments to Employees	(56,054)	0	(56,054)
Cash Payments for Claims	(11,955,351)	0	(11,955,351)
<i>Net Decrease in Cash and Cash Equivalents</i>	(1,449,756)	(22,891)	(1,472,647)
<i>Cash and Cash Equivalents Beginning of Year</i>	2,547,250	22,891	2,570,141
<i>Cash and Cash Equivalents End of Year</i>	\$1,097,494	\$0	\$1,097,494
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	(\$1,267,208)	(\$362,832)	(\$1,630,040)
Increase in Accounts Receivable	(162,991)	0	(162,991)
Increase (Decrease) in Liabilities:			
Accounts Payable	(7,777)	38,627	30,850
Interfund Payable	0	301,314	301,314
Intergovernmental Payable	3,222	0	3,222
Claims Payable	(15,002)	0	(15,002)
<i>Total Adjustments</i>	(182,548)	339,941	157,393
<i>Net Cash Used for Operating Activities</i>	(\$1,449,756)	(\$22,891)	(\$1,472,647)

Richland County, Ohio

Fund Descriptions ***Fiduciary Funds***

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Private Purpose Trust Funds

County Home Resident Trust Fund - To account for the money held in trust for the residents of the County Home.

Children's Services Trust Fund - To account for money held by Children's Services for the children in the custody of the County. This fund is maintained by Children's Services; therefore, the County Commissioners did not budget for the activity within this fund.

Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

Undivided Tax Fund - To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County.

Undivided Inheritance and Estate Tax Fund - To account for the collection of estate taxes which are distributed to the State and to certain local governments according to applicable state laws.

Undivided General Tax Fund - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions.

Undivided Personal Tax Fund - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions.

Undivided Local Government Fund - To account for shared revenues from the State that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments, district libraries, and park districts on a monthly basis.

(continued)

Richland County, Ohio

Fund Descriptions

Fiduciary Funds

(continued)

Board of Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent.

County Court Agency Fund - To account for the following activities:

1. Clerk of Courts legal (court related) receipts;
2. Probate court related receipts;
3. Juvenile court related receipts;
4. Auto title fees and taxes.

Other Agency Funds

Soil and Water Conservation Fund

Emergency Planning Community Right to Know Fund

Mass Transit Fund

Custody Support Fund

Fines and Costs Fund

State Rotary Probate Fund

Workers' Compensation Fund

Prepayment Real Property Fund

Undivided Trailer Tax Fund

County Agency Fund

Regional Planning Fund

Solid Waste Fund

Payroll Fund

Standards Committee Fund

Disaster Relief Fund

SB 3 & 287 Utility Reimbursement Fund

WIA Fiscal Agent Fund

Richland County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2009

	County Home Resident Trust	Children's Services Trust	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$11,304	\$0	\$11,304
Cash and Cash Equivalents in Segregated Accounts	<u>66,674</u>	<u>2,275</u>	<u>68,949</u>
<i>Total Assets</i>	<u>77,978</u>	<u>2,275</u>	<u>80,253</u>
Net Assets			
Held in Trust for Children's Services	0	2,275	2,275
Held in Trust for County Home	<u>77,978</u>	<u>0</u>	<u>77,978</u>
<i>Total Net Assets</i>	<u>\$77,978</u>	<u>\$2,275</u>	<u>\$80,253</u>

Richland County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2009

	County Home Resident Trust	Children's Services Trust	Totals
Additions			
Contributions:			
Private Donations	\$475,745	\$0	\$475,745
Investment Earnings	103	7	110
Other	1,800	2,066	3,866
<i>Total Additions</i>	477,648	2,073	479,721
Deductions			
Benefits	498,266	334	498,600
<i>Change in Net Assets</i>	(20,618)	1,739	(18,879)
<i>Net Assets Beginning of Year</i>	98,596	536	99,132
<i>Net Assets End of Year</i>	\$77,978	\$2,275	\$80,253

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,781	\$19,759,835	\$19,756,356	\$27,260
Intergovernmental Receivable	6,103,760	1,025,502	6,103,760	1,025,502
Property Taxes Receivable	20,518	3,367,855	20,518	3,367,855
Special Assessments Receivable	1,944,883	1,692,160	1,944,883	1,692,160
<i>Total Assets</i>	<u>\$8,092,942</u>	<u>\$25,845,352</u>	<u>\$27,825,517</u>	<u>\$6,112,777</u>
Liabilities				
Undistributed Assets	<u>\$8,092,942</u>	<u>\$25,845,352</u>	<u>\$27,825,517</u>	<u>\$6,112,777</u>
Undivided Inheritance and Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$652,183	\$1,178,433	\$1,514,691	\$315,925
Liabilities				
Undistributed Assets	<u>\$652,183</u>	<u>\$1,178,433</u>	<u>\$1,514,691</u>	<u>\$315,925</u>
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,388,236	\$98,597,640	\$98,550,088	\$3,435,788
Property Taxes Receivable	101,390,113	95,254,246	101,390,113	95,254,246
<i>Total Assets</i>	<u>\$104,778,349</u>	<u>\$193,851,886</u>	<u>\$199,940,201</u>	<u>\$98,690,034</u>
Liabilities				
Undistributed Assets	<u>\$104,778,349</u>	<u>\$193,851,886</u>	<u>\$199,940,201</u>	<u>\$98,690,034</u>
Undivided Personal Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$137,298	\$1,215,434	\$1,221,269	\$131,463
Property Taxes Receivable	6,970,760	655,207	6,970,760	655,207
<i>Total Assets</i>	<u>\$7,108,058</u>	<u>\$1,870,641</u>	<u>\$8,192,029</u>	<u>\$786,670</u>
Liabilities				
Undistributed Assets	<u>\$7,108,058</u>	<u>\$1,870,641</u>	<u>\$8,192,029</u>	<u>\$786,670</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,156,862	\$10,156,862	\$0
Intergovernmental Receivable	4,089,558	2,285,863	4,089,558	2,285,863
<i>Total Assets</i>	<u>\$4,089,558</u>	<u>\$12,442,725</u>	<u>\$14,246,420</u>	<u>\$2,285,863</u>
Liabilities				
Undistributed Assets	<u>\$4,089,558</u>	<u>\$12,442,725</u>	<u>\$14,246,420</u>	<u>\$2,285,863</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,498,008	\$6,732,285	\$6,364,740	\$3,865,553
Property Taxes Receivable	2,890,363	2,788,595	2,890,363	2,788,595
<i>Total Assets</i>	<u>\$6,388,371</u>	<u>\$9,520,880</u>	<u>\$9,255,103</u>	<u>\$6,654,148</u>
Liabilities				
Undistributed Assets	<u>\$6,388,371</u>	<u>\$9,520,880</u>	<u>\$9,255,103</u>	<u>\$6,654,148</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$737,418</u>	<u>\$4,660,436</u>	<u>\$4,493,931</u>	<u>\$903,923</u>
Liabilities				
Intergovernmental Payable	\$77,906	\$1,625,190	\$1,589,290	\$113,806
Undistributed Assets	639,596	30,089	29,717	639,968
Deposits Held and Due to Others	19,916	3,005,157	2,874,924	150,149
<i>Total Liabilities</i>	<u>\$737,418</u>	<u>\$4,660,436</u>	<u>\$4,493,931</u>	<u>\$903,923</u>

(continued)

Richland County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,739,847	\$17,198,756	\$17,590,949	\$1,347,654
Cash and Cash Equivalents in Segregated Accounts	81,066	3,479,696	3,383,240	177,522
<i>Total Assets</i>	<u>\$1,820,913</u>	<u>\$20,678,452</u>	<u>\$20,974,189</u>	<u>\$1,525,176</u>
Liabilities				
Undistributed Assets	<u>\$1,820,913</u>	<u>\$20,678,452</u>	<u>\$20,974,189</u>	<u>\$1,525,176</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,439,353	\$154,839,245	\$155,154,955	\$9,123,643
Cash and Cash Equivalents in Segregated Accounts	818,484	8,140,132	7,877,171	1,081,445
Intergovernmental Receivable	10,193,318	3,311,365	10,193,318	3,311,365
Property Taxes Receivable	111,271,754	102,065,903	111,271,754	102,065,903
Special Assessments Receivable	1,944,883	1,692,160	1,944,883	1,692,160
<i>Total Assets</i>	<u>\$133,667,792</u>	<u>\$270,048,805</u>	<u>\$286,442,081</u>	<u>\$117,274,516</u>
Liabilities				
Intergovernmental Payable	\$77,906	\$1,625,190	\$1,589,290	\$113,806
Undistributed Assets	133,569,970	265,418,458	281,977,867	117,010,561
Deposits Held and Due to Others	19,916	3,005,157	2,874,924	150,149
<i>Total Liabilities</i>	<u>\$133,667,792</u>	<u>\$270,048,805</u>	<u>\$286,442,081</u>	<u>\$117,274,516</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses and
Changes in Fund Balance/Equity - Budget (Non-GAAP Basis) and Actual**

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$3,381,977	\$3,496,395	\$3,461,518	(\$34,877)
Sales Taxes	13,322,552	13,702,148	13,564,759	(137,389)
Charges for Services	2,668,269	3,130,032	3,093,015	(37,017)
Licenses and Permits	259,307	266,695	264,021	(2,674)
Fines and Forfeitures	238,470	277,594	262,990	(14,604)
Intergovernmental	4,444,458	4,571,092	4,525,259	(45,833)
Interest	1,296,550	1,333,493	1,320,122	(13,371)
Rentals	22,804	23,454	23,219	(235)
Contributions and Donations	1,000	2,000	0	(2,000)
Other	67,620	72,876	77,197	4,321
<i>Total Revenues</i>	<u>25,703,007</u>	<u>26,875,779</u>	<u>26,592,100</u>	<u>(283,679)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	304,014	288,739	288,739	0
Materials and Supplies	1,578	539	539	0
Contractual Services	44,982	31,443	31,443	0
Capital Outlay	2,000	0	0	0
Other	278	0	0	0
<i>Total Commissioners</i>	<u>352,852</u>	<u>320,721</u>	<u>320,721</u>	<u>0</u>
Auditor:				
Personal Services	361,089	356,169	356,169	0
Materials and Supplies	3,030	3,227	3,227	0
Contractual Services	4,525	8,742	8,742	0
Other	3,200	371	371	0
<i>Total Auditor</i>	<u>371,844</u>	<u>368,509</u>	<u>368,509</u>	<u>0</u>
Treasurer:				
Personal Services	137,969	138,548	138,548	0
Materials and Supplies	12,690	11,103	11,103	0
Contractual Services	29,726	22,121	22,121	0
<i>Total Treasurer</i>	<u>\$180,385</u>	<u>\$171,772</u>	<u>\$171,772</u>	<u>\$0</u>

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$1,018,435	\$976,772	\$976,772	\$0
Materials and Supplies	4,000	3,938	3,938	0
Contractual Services	87,869	71,091	71,091	0
Other	0	3,609	3,609	0
Total Prosecuting Attorney	1,110,304	1,055,410	1,055,410	0
Bureau of Inspection:				
Contractual Services	70,830	65,324	65,324	0
Data Processing Board:				
Personal Services	120,547	147,035	147,035	0
Materials and Supplies	5,000	5,256	5,256	0
Contractual Services	40,000	128,490	128,490	0
Capital Outlay	6,000	9,349	9,349	0
Other	0	3,510	3,510	0
Total Data Processing Board	171,547	293,640	293,640	0
Board of Elections:				
Personal Services	400,985	435,375	435,375	0
Materials and Supplies	9,450	5,386	5,386	0
Contractual Services	78,120	30,532	30,532	0
Capital Outlay	10,000	600	600	0
Total Board of Elections	498,555	471,893	471,893	0
Building and Grounds:				
Personal Services	373,768	382,783	382,783	0
Materials and Supplies	100,638	66,169	66,169	0
Contractual Services	933,318	695,348	695,348	0
Other	1,200	763	763	0
Total Building and Grounds	1,408,924	1,145,063	1,145,063	0
Recorder:				
Personal Services	250,612	268,795	268,795	0
Materials and Supplies	5,008	3,044	3,044	0
Contractual Services	45,617	42,456	42,456	0
Capital Outlay	1,839	4,325	4,325	0
Other	12,635	12,905	12,905	0
Total Recorder	\$315,711	\$331,525	\$331,525	\$0

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Central Purchasing:				
Personal Services	\$105,335	\$105,148	\$105,148	\$0
Materials and Supplies	261,500	220,163	220,163	0
Contractual Services	123,157	119,615	119,615	0
Capital Outlay	0	498	498	0
Other	300	56	56	0
Total Central Purchasing	490,292	445,480	445,480	0
Risk Management:				
Personal Services	78,197	85,803	85,803	0
Materials and Supplies	300	0	0	0
Contractual Services	2,950	1,903	1,903	0
Total Risk Management	81,447	87,706	87,706	0
Insurance, Pensions and Taxes:				
Personal Services	4,710,998	4,884,212	4,800,965	83,247
Contractual Services	0	478,852	478,852	0
Total Insurance, Pensions and Taxes	4,710,998	5,363,064	5,279,817	83,247
Total General Government - Legislative and Executive	9,763,689	10,120,107	10,036,860	83,247
General Government - Judicial:				
Court of Appeals:				
Contractual Services	18,456	17,439	17,439	0
Common Pleas Court:				
Personal Services	179,618	185,059	185,059	0
Materials and Supplies	1,992	966	966	0
Contractual Services	53,680	39,407	39,407	0
Capital Outlay	2,100	1,610	1,610	0
Other	1,550	1,087	1,087	0
Total Common Pleas Court	238,940	228,129	228,129	0
Jury Commission:				
Personal Services	840	200	200	0
Materials and Supplies	1,078	837	837	0
Total Jury Commission	\$1,918	\$1,037	\$1,037	\$0

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Court Information Technology:				
Personal Services	\$71,562	\$66,772	\$66,772	\$0
Materials and Supplies	1,752	1,718	1,718	0
Contractual Services	50,275	48,447	48,447	0
Capital Outlay	5,500	5,324	5,324	0
Other	300	50	50	0
Total Court Information Technology	129,389	122,311	122,311	0
Probate Court:				
Personal Services	198,147	226,636	226,636	0
Materials and Supplies	3,762	3,689	3,689	0
Contractual Services	15,522	4,101	4,101	0
Capital Outlay	2,636	1,309	1,309	0
Other	1,500	1,399	1,399	0
Total Probate Court	221,567	237,134	237,134	0
Clerk of Courts:				
Personal Services	495,451	493,372	493,372	0
Materials and Supplies	20,000	15,835	15,835	0
Contractual Services	6,693	6,973	6,973	0
Capital Outlay	729	2,718	2,718	0
Total Clerk of Courts	522,873	518,898	518,898	0
Municipal Court:				
Personal Services	291,210	290,359	290,359	0
Contractual Services	57,900	58,623	58,623	0
Total Municipal Court	349,110	348,982	348,982	0
Law Library:				
Personal Services	32,715	39,383	39,383	0
Attention Center:				
Personal Services	788,964	955,940	955,940	0
Materials and Supplies	29,700	16,941	16,941	0
Contractual Services	163,050	149,644	149,644	0
Total Attention Center	\$981,714	\$1,122,525	\$1,122,525	\$0

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Joint Court:				
Personal Services	\$192,288	\$215,439	\$215,439	\$0
Materials and Supplies	430	359	359	0
Contractual Services	90,184	67,123	67,123	0
Capital Outlay	2,400	960	960	0
Other	590	379	379	0
Total Joint Court	285,892	284,260	284,260	0
Criminal Court Services:				
Personal Services	295,980	330,625	330,625	0
Materials and Supplies	300	535	535	0
Contractual Services	13,506	13,225	13,225	0
Capital Outlay	13,000	0	0	0
Other	276	184	184	0
Total Criminal Court Services	323,062	344,569	344,569	0
Domestic Relations:				
Personal Services	354,792	362,041	362,041	0
Materials and Supplies	1,000	709	709	0
Contractual Services	5,000	3,434	3,434	0
Capital Outlay	34	34	34	0
Total Domestic Relations	360,826	366,218	366,218	0
Total General Government - Judicial	3,466,462	3,630,885	3,630,885	0
Public Safety:				
Juvenile Probation Department:				
Personal Services	1,565,937	1,256,379	1,256,379	0
Materials and Supplies	5,000	6,905	6,905	0
Contractual Services	118,385	103,065	103,065	0
Capital Outlay	7,500	3,657	3,657	0
Total Juvenile Probation Department	1,696,822	1,370,006	1,370,006	0
Disaster Services:				
Personal Services	595,375	576,330	576,330	0
Materials and Supplies	5,200	4,699	4,699	0
Contractual Services	65,740	73,164	73,164	0
Capital Outlay	17,000	14,429	14,429	0
Total Disaster Services	\$683,315	\$668,622	\$668,622	\$0

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Coroner:				
Personal Services	\$167,114	\$171,337	\$171,337	\$0
Materials and Supplies	4,000	1,244	1,244	0
Contractual Services	123,100	113,017	113,017	0
Capital Outlay	2,000	579	579	0
Total Coroner	296,214	286,177	286,177	0
Sheriff:				
Personal Services	2,462,984	3,007,005	2,991,402	15,603
Materials and Supplies	120,400	178,903	147,812	31,091
Contractual Services	132,000	131,330	130,455	875
Capital Outlay	70,000	65,718	15,718	50,000
Other	40,200	40,200	36,663	3,537
Total Sheriff	2,825,584	3,423,156	3,322,050	101,106
Total Public Safety	5,501,935	5,747,961	5,646,855	101,106
Public Works:				
Highway Engineer:				
Personal Services	97,114	112,102	112,102	0
Contractual Services	807	807	807	0
Total Highway Engineer	97,921	112,909	112,909	0
Building Department Regulations:				
Personal Services	189,724	194,495	194,495	0
Materials and Supplies	500	266	266	0
Contractual Services	40,975	25,167	25,167	0
Total Building Department Regulations	231,199	219,928	219,928	0
Total Public Works	\$329,120	\$332,837	\$332,837	\$0

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Health:				
Agriculture:				
Contractual Services	\$79,608	\$83,100	\$83,100	\$0
Other Health:				
Contractual Services	2,187	2,258	2,258	0
Ditch Maintenance:				
Personal Services	72,583	80,638	80,638	0
Materials and Supplies	22,000	2,529	2,529	0
Capital Outlay	2,000	0	0	0
Total Ditch Maintenance	96,583	83,167	83,167	0
Total Health	178,378	168,525	168,525	0
Human Services:				
Veteran Services:				
Personal Services	334,602	335,981	335,981	0
Materials and Supplies	600	2,775	2,775	0
Contractual Services	186,300	151,244	151,244	0
Capital Outlay	6,700	10,606	10,606	0
Other	9,500	13,581	13,581	0
Total Human Services	537,702	514,187	514,187	0
Conservation and Recreation:				
Parks:				
Personal Services	87,548	102,167	102,167	0
Materials and Supplies	4,400	1,471	1,471	0
Contractual Services	8,360	6,740	6,740	0
Capital Outlay	4,500	1,920	1,920	0
Total Conservation and Recreation	\$104,808	\$112,298	\$112,298	\$0

(continued)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Intergovernmental	\$1,741,340	\$835,038	\$835,038	\$0
<i>Total Expenditures</i>	<u>21,623,434</u>	<u>21,461,838</u>	<u>21,277,485</u>	<u>184,353</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,079,573</u>	<u>5,413,941</u>	<u>5,314,615</u>	<u>(99,326)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	6,909	7,106	12,161	5,055
Advances In	0	0	31,457	31,457
Advances Out	0	(11,428)	(11,428)	0
Transfers In	2,289,190	846,006	325,604	(520,402)
Transfers Out	<u>(6,015,851)</u>	<u>(6,140,593)</u>	<u>(6,140,593)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,719,752)</u>	<u>(5,298,909)</u>	<u>(5,782,799)</u>	<u>(483,890)</u>
<i>Net Change in Fund Balance</i>	359,821	115,032	(468,184)	(583,216)
<i>Fund Balance Beginning of Year</i>	818,936	818,936	818,936	0
Prior Year Encumbrances Appropriated	<u>44,786</u>	<u>44,786</u>	<u>44,786</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,223,543</u>	<u>\$978,754</u>	<u>\$395,538</u>	<u>(\$583,216)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Board Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,700,000	\$1,700,000	\$1,563,150	(\$136,850)
Intergovernmental	9,400,500	9,400,500	8,528,412	(872,088)
Other	100,000	100,000	3,634	(96,366)
<i>Total Revenues</i>	11,200,500	11,200,500	10,095,196	(1,105,304)
Expenditures				
Current:				
Health:				
Mental Health Board:				
Personal Services	410,871	596,178	535,091	61,087
Materials and Supplies	5,513	8,000	6,741	1,259
Contractual Services	10,786,235	15,650,918	10,030,167	5,620,751
Capital Outlay	31,342	45,478	43,662	1,816
Other	11,717	17,000	8,930	8,070
<i>Total Expenditures</i>	11,245,678	16,317,574	10,624,591	5,692,983
<i>Net Change in Fund Balance</i>	(45,178)	(5,117,074)	(529,395)	4,587,679
<i>Fund Balance Beginning of Year</i>	5,117,074	5,117,074	5,117,074	0
<i>Fund Balance End of Year</i>	\$5,071,896	\$0	\$4,587,679	\$4,587,679

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Board Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$7,906,343	\$8,515,000	\$8,212,023	(\$302,977)
Charges for Services	741,033	798,080	755,449	(42,631)
Intergovernmental	12,556,245	13,522,867	14,487,954	965,087
Interest	23,213	25,000	7,741	(17,259)
<i>Total Revenues</i>	<u>21,226,834</u>	<u>22,860,947</u>	<u>23,463,167</u>	<u>602,220</u>
Expenditures				
Current:				
Health:				
Developmental Disabilities Board:				
Personal Services	15,905,463	16,304,789	15,967,115	337,674
Materials and Supplies	382,820	392,431	317,052	75,379
Contractual Services	5,227,383	5,358,623	4,776,240	582,383
Capital Outlay	2,718,610	2,786,864	654,435	2,132,429
Other	763,516	782,685	715,143	67,542
<i>Total Expenditures</i>	<u>24,997,792</u>	<u>25,625,392</u>	<u>22,429,985</u>	<u>3,195,407</u>
<i>Net Change in Fund Balance</i>	(3,770,958)	(2,764,445)	1,033,182	3,797,627
<i>Fund Balance Beginning of Year</i>	20,823,973	20,823,973	20,823,973	0
Prior Year Encumbrances Appropriated	623,600	623,600	623,600	0
<i>Fund Balance End of Year</i>	<u>\$17,676,615</u>	<u>\$18,683,128</u>	<u>\$22,480,755</u>	<u>\$3,797,627</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$16,126,791</u>	<u>\$15,224,253</u>	<u>\$13,496,770</u>	<u>(\$1,727,483)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,960,921	5,960,921	5,821,947	138,974
Materials and Supplies	403,508	403,508	338,408	65,100
Contractual Services	8,462,234	8,462,234	7,058,999	1,403,235
Capital Outlay	47,500	47,500	0	47,500
Other	436	436	0	436
<u>Total Expenditures</u>	<u>14,874,599</u>	<u>14,874,599</u>	<u>13,219,354</u>	<u>1,655,245</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,252,192</u>	<u>349,654</u>	<u>277,416</u>	<u>(72,238)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,059	1,000	579	(421)
Transfers Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>	<u>150,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(148,941)</u>	<u>(149,000)</u>	<u>579</u>	<u>149,579</u>
<i>Net Change in Fund Balance</i>	1,103,251	200,654	277,995	77,341
<i>Fund Balance Beginning of Year</i>	<u>687,269</u>	<u>687,269</u>	<u>687,269</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,790,520</u></u>	<u><u>\$887,923</u></u>	<u><u>\$965,264</u></u>	<u><u>\$77,341</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$2,930,000	\$2,930,000	\$2,847,822	(\$82,178)
Charges for Services	194,500	194,500	113,686	(80,814)
Intergovernmental	5,682,347	5,682,347	6,036,851	354,504
Other	75,000	75,000	95,647	20,647
<i>Total Revenues</i>	<u>8,881,847</u>	<u>8,881,847</u>	<u>9,094,006</u>	<u>212,159</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	5,937,127	5,937,127	5,808,260	128,867
Materials and Supplies	123,050	123,050	101,600	21,450
Contractual Services	2,749,405	2,749,405	2,431,952	317,453
Capital Outlay	131,840	131,840	77,609	54,231
Other	870,000	870,000	116,901	753,099
<i>Total Expenditures</i>	<u>9,811,422</u>	<u>9,811,422</u>	<u>8,536,322</u>	<u>1,275,100</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(929,575)	(929,575)	557,684	1,487,259
Other Financing Sources				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(879,575)	(879,575)	607,684	1,487,259
<i>Fund Balance Beginning of Year</i>	<u>5,175,252</u>	<u>5,175,252</u>	<u>5,175,252</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,295,677</u></u>	<u><u>\$4,295,677</u></u>	<u><u>\$5,782,936</u></u>	<u><u>\$1,487,259</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Retirement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$1,681,360	\$1,085,538	(\$595,822)
Expenditures			
Debt Service:			
Principal Retirement	910,000	910,000	0
Interest and Fiscal Charges	306,360	306,360	0
<i>Total Expenditures</i>	1,216,360	1,216,360	0
<i>Excess of Revenues Over (Under) Expenditures</i>	465,000	(130,822)	(595,822)
Other Financing Sources			
Transfers In	0	128,400	128,400
<i>Net Change in Fund Balance</i>	465,000	(2,422)	(467,422)
<i>Fund Balance Beginning of Year</i>	49,370	49,370	0
<i>Fund Balance End of Year</i>	\$514,370	\$46,948	(\$467,422)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Debt Retirement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$950,612	\$232,233	(\$718,379)
Rentals	1,069,423	632,894	(436,529)
<i>Total Revenues</i>	<u>2,020,035</u>	<u>865,127</u>	<u>(1,154,908)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
General Obligation Debt:			
Contractual Services	14,215	14,215	0
Debt Service:			
Principal Retirement	14,262,049	14,262,000	49
Interest and Fiscal Charges	1,410,054	1,409,938	116
Total Debt Service	<u>15,672,103</u>	<u>15,671,938</u>	<u>165</u>
<i>Total Expenditures</i>	<u>15,686,318</u>	<u>15,686,153</u>	<u>165</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(13,666,283)</u>	<u>(14,821,026)</u>	<u>(1,154,743)</u>
Other Financing Sources			
General Obligation Bonds Issued	100,000	0	(100,000)
Bond Anticipation Notes Issued	24,018,719	12,850,000	(11,168,719)
Bond Anticipation Notes Premium	17,000	56,536	39,536
Transfers In	2,565,605	1,776,555	(789,050)
<i>Total Other Financing Sources</i>	<u>26,701,324</u>	<u>14,683,091</u>	<u>(12,018,233)</u>
<i>Net Change in Fund Balance</i>	13,035,041	(137,935)	(13,172,976)
<i>Fund Balance Beginning of Year</i>	<u>265,161</u>	<u>265,161</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$13,300,202</u>	<u>\$127,226</u>	<u>(\$13,172,976)</u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,350,000	\$2,442,989	\$92,989
Intergovernmental	150,000	0	(150,000)
Tap-In-Fees	25,000	28,618	3,618
Other	10,000	538	(9,462)
<i>Total Revenues</i>	<u>2,535,000</u>	<u>2,472,145</u>	<u>(62,855)</u>
Expenses			
Personal Services	553,176	543,398	9,778
Materials and Supplies	9,000	4,817	4,183
Contractual Services	1,883,074	1,667,042	216,032
Capital Outlay	75,000	53,485	21,515
Other	14,000	12,894	1,106
Debt Service:			
Principal Retirement	76,492	76,492	0
Interest and Fiscal Charges	151,456	151,456	0
<i>Total Expenses</i>	<u>2,762,198</u>	<u>2,509,584</u>	<u>252,614</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(227,198)	(37,439)	189,759
Transfers In	50,000	0	(50,000)
Transfers Out	(142,052)	(128,400)	13,652
<i>Net Change in Fund Equity</i>	(319,250)	(165,839)	153,411
<i>Fund Equity Beginning of Year</i>	<u>1,135,166</u>	<u>1,135,166</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$815,916</u></u>	<u><u>\$969,327</u></u>	<u><u>\$153,411</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,251,353	\$1,269,485	\$18,132
Expenditures			
Current:			
General Government -			
Public Safety:			
Jail Operations:			
Personal Services	4,033,216	4,033,216	0
Materials and Supplies	271,437	271,437	0
Contractual Services	382,454	382,454	0
Capital Outlay	24,425	24,425	0
<i>Total Expenditures</i>	4,711,532	4,711,532	0
<i>Excess of Revenues Under Expenditures</i>	(3,460,179)	(3,442,047)	18,132
Other Financing Sources (Uses)			
Advances Out	(26,000)	(26,000)	0
Transfers In	3,633,589	3,081,798	(551,791)
<i>Total Other Financing Sources (Uses)</i>	3,607,589	3,055,798	(551,791)
<i>Net Change in Fund Balance</i>	147,410	(386,249)	(533,659)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$147,410	(\$386,249)	(\$533,659)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,605,650	\$12,072,513	(\$1,533,137)
Other	0	324	324
<i>Total Revenues</i>	<u>13,605,650</u>	<u>12,072,837</u>	<u>(1,532,813)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Certificate of Title:			
Personal Services	461,232	335,396	125,836
Materials and Supplies	5,480	3,784	1,696
Contractual Services	13,124,783	11,587,821	1,536,962
Capital Outlay	2,000	1,814	186
Other	1,000	51	949
<i>Total Expenditures</i>	<u>13,594,495</u>	<u>11,928,866</u>	<u>1,665,629</u>
<i>Excess of Revenues Over Expenditures</i>	11,155	143,971	132,816
Other Financing Uses			
Transfers Out	(10,000)	(10,000)	0
<i>Net Change in Fund Balance</i>	1,155	133,971	132,816
<i>Fund Balance Beginning of Year</i>	<u>77,704</u>	<u>77,704</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,859</u></u>	<u><u>\$211,675</u></u>	<u><u>\$132,816</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$80,780	\$77,363	(\$3,417)
Licenses and Permits	352,632	343,946	(8,686)
Fines and Forfeitures	30,000	30,420	420
Intergovernmental	30,000	15,000	(15,000)
Contributions and Donations	2,000	10,222	8,222
Other	7,800	2,959	(4,841)
<i>Total Revenues</i>	<u>503,212</u>	<u>479,910</u>	<u>(23,302)</u>
Expenditures			
Current:			
Health:			
Dog and Kennel:			
Personal Services	304,053	285,621	18,432
Materials and Supplies	23,375	22,229	1,146
Contractual Services	49,750	47,940	1,810
Capital Outlay	3,938	3,620	318
Other	10,884	10,884	0
<i>Total Expenditures</i>	<u>392,000</u>	<u>370,294</u>	<u>21,706</u>
<i>Excess of Revenues Over Expenditures</i>	111,212	109,616	(1,596)
Other Financing Uses			
Transfers Out	(105,156)	(105,156)	0
<i>Net Change in Fund Balance</i>	6,056	4,460	(1,596)
<i>Fund Balance Beginning of Year</i>	<u>31,487</u>	<u>31,487</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$37,543</u>	<u>\$35,947</u>	<u>(\$1,596)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,206,000	\$1,060,740	(\$145,260)
Licenses and Permits	0	25	25
Intergovernmental	50,000	196,425	146,425
Other	0	14,069	14,069
<i>Total Revenues</i>	<u>1,256,000</u>	<u>1,271,259</u>	<u>15,259</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	675,312	675,312	0
Materials and Supplies	1,381	1,381	0
Contractual Services	577,916	577,916	0
Capital Outlay	126,958	126,958	0
<i>Total Expenditures</i>	<u>1,381,567</u>	<u>1,381,567</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(125,567)	(110,308)	15,259
<i>Fund Balance Beginning of Year</i>	<u>199,402</u>	<u>199,402</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$73,835</u></u>	<u><u>\$89,094</u></u>	<u><u>\$15,259</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$4,352	\$6,233	\$1,881
Intergovernmental	966,442	574,114	(392,328)
<i>Total Revenues</i>	<u>970,794</u>	<u>580,347</u>	<u>(390,447)</u>
Expenditures			
Current:			
Public Safety:			
Youth Services:			
Personal Services	807,891	757,225	50,666
Materials and Supplies	12,430	12,430	0
Contractual Services	159,865	159,307	558
Capital Outlay	5,064	5,020	44
<i>Total Expenditures</i>	<u>985,250</u>	<u>933,982</u>	<u>51,268</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(14,456)</u>	<u>(353,635)</u>	<u>(339,179)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	2,500	3,368	868
Advances In	0	5,400	5,400
Advances Out	(20,284)	(20,284)	0
Transfers In	0	6,334	6,334
<i>Total Other Financing Sources (Uses)</i>	<u>(17,784)</u>	<u>(5,182)</u>	<u>12,602</u>
<i>Net Change in Fund Balance</i>	(32,240)	(358,817)	(326,577)
<i>Fund Balance Beginning of Year</i>	<u>576,982</u>	<u>576,982</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$544,742</u>	<u>\$218,165</u>	<u>(\$326,577)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$1,152	\$1,152
Intergovernmental	5,326,255	4,774,346	(551,909)
Interest	15,760	1,382	(14,378)
<i>Total Revenues</i>	<u>5,342,015</u>	<u>4,776,880</u>	<u>(565,135)</u>
Expenditures			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal Services	3,432,945	3,344,028	88,917
Materials and Supplies	225,000	210,962	14,038
Contractual Services	1,632,455	1,500,185	132,270
Capital Outlay	196,100	151,523	44,577
Other	11,000	3,508	7,492
<i>Total Expenditures</i>	<u>5,497,500</u>	<u>5,210,206</u>	<u>287,294</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(155,485)</u>	<u>(433,326)</u>	<u>(277,841)</u>
Other Financing Sources			
Sale of Capital Assets	0	6,793	6,793
Transfers In	57,985	56,605	(1,380)
<i>Total Other Financing Sources</i>	<u>57,985</u>	<u>63,398</u>	<u>5,413</u>
<i>Net Change in Fund Balance</i>	(97,500)	(369,928)	(272,428)
<i>Fund Balance Beginning of Year</i>	<u>599,814</u>	<u>599,814</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$502,314</u>	<u>\$229,886</u>	<u>(\$272,428)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Alternative Sentencing Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$318,500	\$245,667	(\$72,833)
Expenditures			
Current:			
General Government -			
Judicial:			
Alternative Sentencing:			
Personal Services	265,510	258,516	6,994
Materials and Supplies	7,910	7,324	586
Contractual Services	59,680	49,985	9,695
Capital Outlay	90	0	90
Other	500	0	500
<i>Total Expenditures</i>	333,690	315,825	17,865
<i>Excess of Revenues Under Expenditures</i>	(15,190)	(70,158)	(54,968)
Other Financing Sources			
Transfers In	0	40,000	40,000
<i>Net Change in Fund Balance</i>	(15,190)	(30,158)	(14,968)
<i>Fund Balance Beginning of Year</i>	30,111	30,111	0
<i>Fund Balance (Deficit) End of Year</i>	\$14,921	(\$47)	(\$14,968)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Divorce Orientation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$7,200	\$6,765	(\$435)
Other	0	120	120
<i>Total Revenues</i>	<u>7,200</u>	<u>6,885</u>	<u>(315)</u>
Expenditures			
Current:			
General Government -			
Judicial:			
Divorce Orientation:			
Materials and Supplies	1,500	750	750
Contractual Services	6,250	5,500	750
<i>Total Expenditures</i>	<u>7,750</u>	<u>6,250</u>	<u>1,500</u>
<i>Net Change in Fund Balance</i>	(550)	635	1,185
<i>Fund Balance Beginning of Year</i>	<u>9,278</u>	<u>9,278</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,728</u></u>	<u><u>\$9,913</u></u>	<u><u>\$1,185</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$63,177	\$87,621	\$24,444
Expenditures			
Current:			
General Government -			
Judicial:			
Court Computers:			
Personal Services	4,235	4,235	0
Materials and Supplies	1,000	0	1,000
Contractual Services	6,750	3,706	3,044
Capital Outlay	178,589	130,605	47,984
<i>Total Expenditures</i>	190,574	138,546	52,028
<i>Net Change in Fund Balance</i>	(127,397)	(50,925)	76,472
<i>Fund Balance Beginning of Year</i>	435,839	435,839	0
<i>Fund Balance End of Year</i>	\$308,442	\$384,914	\$76,472

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$17,300	\$15,453	(\$1,847)
Expenditures			
Current:			
Human Services:			
Indigent Guardianship:			
Contractual Services	11,355	5,261	6,094
Other	14,600	13,090	1,510
<i>Total Expenditures</i>	25,955	18,351	7,604
<i>Excess of Revenues Under Expenditures</i>	(8,655)	(2,898)	5,757
Other Financing Sources			
Transfers In	0	25,000	25,000
<i>Net Change in Fund Balance</i>	(8,655)	22,102	30,757
<i>Fund Balance Beginning of Year</i>	15,339	15,339	0
<i>Fund Balance End of Year</i>	\$6,684	\$37,441	\$30,757

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dayspring Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$776,703	\$754,441	(\$22,262)
Charges for Services	678,800	722,318	43,518
Intergovernmental	77,400	97,778	20,378
Rentals	3,000	863	(2,137)
Other	18,000	16,057	(1,943)
<i>Total Revenues</i>	<u>1,553,903</u>	<u>1,591,457</u>	<u>37,554</u>
Expenditures			
Current:			
Human Services:			
Dayspring:			
Personal Services	1,197,761	1,179,313	18,448
Materials and Supplies	15,789	13,111	2,678
Contractual Services	332,520	288,390	44,130
Capital Outlay	75,000	56,128	18,872
Other	28,645	13,201	15,444
<i>Total Expenditures</i>	<u>1,649,715</u>	<u>1,550,143</u>	<u>99,572</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(95,812)	41,314	137,126
Other Financing Uses			
Transfers Out	(10,000)	(10,000)	0
<i>Net Change in Fund Balance</i>	(105,812)	31,314	137,126
<i>Fund Balance Beginning of Year</i>	<u>890,460</u>	<u>890,460</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$784,648</u></u>	<u><u>\$921,774</u></u>	<u><u>\$137,126</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$420,000	\$407,866	(\$12,134)
Intergovernmental	1,600,500	1,745,706	145,206
Other	300	2,578	2,278
<i>Total Revenues</i>	<u>2,020,800</u>	<u>2,156,150</u>	<u>135,350</u>
Expenditures			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,764,600	1,680,086	84,514
Materials and Supplies	10,000	7,324	2,676
Contractual Services	508,751	430,370	78,381
Capital Outlay	3,500	673	2,827
Other	1,500	448	1,052
<i>Total Expenditures</i>	<u>2,288,351</u>	<u>2,118,901</u>	<u>169,450</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(267,551)</u>	<u>37,249</u>	<u>304,800</u>
Other Financing Sources (Uses)			
Transfers In	60,000	0	(60,000)
Transfers Out	(100,000)	(100,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(40,000)</u>	<u>(100,000)</u>	<u>(60,000)</u>
<i>Net Change in Fund Balance</i>	(307,551)	(62,751)	244,800
<i>Fund Balance Beginning of Year</i>	<u>438,522</u>	<u>438,522</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$130,971</u></u>	<u><u>\$375,771</u></u>	<u><u>\$244,800</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,177,515	\$1,196,621	\$19,106
Other	0	47,913	47,913
<i>Total Revenues</i>	<u>1,177,515</u>	<u>1,244,534</u>	<u>67,019</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	722,957	464,027	258,930
Materials and Supplies	17,471	17,471	0
Contractual Services	968,770	968,009	761
Other	21,700	21,378	322
<i>Total Expenditures</i>	<u>1,730,898</u>	<u>1,470,885</u>	<u>260,013</u>
<i>Excess of Revenues Under Expenditures</i>	(553,383)	(226,351)	327,032
Other Financing Sources			
Transfers In	0	21,909	21,909
<i>Net Change in Fund Balance</i>	(553,383)	(204,442)	348,941
<i>Fund Balance Beginning of Year</i>	<u>553,383</u>	<u>553,383</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$348,941</u>	<u>\$348,941</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$309,300	\$228,777	(\$80,523)
Interest	2,400	1,049	(1,351)
<i>Total Revenues</i>	311,700	229,826	(81,874)
Expenditures			
Current:			
Economic Development:			
Community Development Block Grant:			
Other	379,708	252,689	127,019
<i>Excess of Revenues Under Expenditures</i>	(68,008)	(22,863)	45,145
Other Financing Sources (Uses)			
Transfers In	10,000	0	(10,000)
Transfers Out	(33,214)	0	33,214
<i>Total Other Financing Sources (Uses)</i>	(23,214)	0	23,214
<i>Net Change in Fund Balance</i>	(91,222)	(22,863)	68,359
<i>Fund Balance Beginning of Year</i>	164,228	164,228	0
<i>Fund Balance End of Year</i>	\$73,006	\$141,365	\$68,359

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Defender Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$359,443	\$383,696	\$24,253
Intergovernmental	468,948	639,675	170,727
<i>Total Revenues</i>	828,391	1,023,371	194,980
Expenditures			
Current:			
General Government -			
Judicial:			
Public Defender:			
Contractual Services	1,858,385	1,858,385	0
<i>Excess of Revenues Under Expenditures</i>	(1,029,994)	(835,014)	194,980
Other Financing Sources (Uses)			
Advances Out	(18,106)	(18,106)	0
Transfers In	1,113,086	900,000	(213,086)
Transfers Out	(91,618)	(91,618)	0
<i>Total Other Financing Sources (Uses)</i>	1,003,362	790,276	(213,086)
<i>Net Change in Fund Balance</i>	(26,632)	(44,738)	(18,106)
<i>Fund Balance Beginning of Year</i>	44,738	44,738	0
<i>Fund Balance End of Year</i>	\$18,106	\$0	(\$18,106)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Intensive Supervision Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$63,000	\$36,186	(\$26,814)
Intergovernmental	435,890	244,945	(190,945)
<i>Total Revenues</i>	<u>498,890</u>	<u>281,131</u>	<u>(217,759)</u>
Expenditures			
Current:			
Public Safety:			
Intensive Supervision:			
Personal Services	367,382	167,637	199,745
Materials and Supplies	23,000	20,735	2,265
Contractual Services	113,008	65,605	47,403
Capital Outlay	2,000	0	2,000
Other	500	0	500
<i>Total Expenditures</i>	<u>505,890</u>	<u>253,977</u>	<u>251,913</u>
<i>Net Change in Fund Balance</i>	(7,000)	27,154	34,154
<i>Fund Balance Beginning of Year</i>	<u>53,997</u>	<u>53,997</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$46,997</u></u>	<u><u>\$81,151</u></u>	<u><u>\$34,154</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sanction Cost Reimbursement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$84,500	\$81,267	(\$3,233)
Other	52,500	55,034	2,534
<i>Total Revenues</i>	<u>137,000</u>	<u>136,301</u>	<u>(699)</u>
Expenditures			
Current:			
Public Safety:			
Sanction Cost Reimbursement:			
Personal Services	62,934	59,261	3,673
Materials and Supplies	8,000	6,040	1,960
Contractual Services	67,866	54,966	12,900
Capital Outlay	5,500	1,931	3,569
Other	13,900	13,019	881
<i>Total Expenditures</i>	<u>158,200</u>	<u>135,217</u>	<u>22,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,200)	1,084	22,284
Other Financing Sources			
Sale of Capital Assets	1,000	2,247	1,247
<i>Net Change in Fund Balance</i>	(20,200)	3,331	23,531
<i>Fund Balance Beginning of Year</i>	<u>55,327</u>	<u>55,327</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,127</u></u>	<u><u>\$58,658</u></u>	<u><u>\$23,531</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Big Wheel Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$500	\$0	(\$500)
Expenditures			
Current:			
Public Safety:			
Big Wheel:			
Other	500	0	500
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	213	213	0
<i>Fund Balance End of Year</i>	\$213	\$213	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Education Program Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$142,500	\$120,332	(\$22,168)
Intergovernmental	193,664	106,832	(86,832)
Other	0	3,423	3,423
<i>Total Revenues</i>	<u>336,164</u>	<u>230,587</u>	<u>(105,577)</u>
Expenditures			
Current:			
Public Safety:			
Jail Education Program:			
Personal Services	120,618	85,277	35,341
Materials and Supplies	5,000	1,782	3,218
Contractual Services	210,050	123,584	86,466
Capital Outlay	14,000	8,137	5,863
Other	8,852	6,550	2,302
<i>Total Expenditures</i>	<u>358,520</u>	<u>225,330</u>	<u>133,190</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,356)</u>	<u>5,257</u>	<u>27,613</u>
Other Financing Sources (Uses)			
Advances In	0	20,284	20,284
Advances Out	(10,391)	(10,391)	0
Transfers In	357	0	(357)
<i>Total Other Financing Sources (Uses)</i>	<u>(10,034)</u>	<u>9,893</u>	<u>19,927</u>
<i>Net Change in Fund Balance</i>	<u>(32,390)</u>	<u>15,150</u>	<u>47,540</u>
<i>Fund Balance Beginning of Year</i>	<u>102,183</u>	<u>102,183</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$69,793</u>	<u>\$117,333</u>	<u>\$47,540</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Court Services Grants Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$181,254	\$88,628	(\$92,626)
Expenditures			
Current:			
Public Safety:			
Adult Court Services Grants:			
Personal Services	111,096	75,100	35,996
Contractual Services	59,958	13,152	46,806
Capital Outlay	6,780	6,650	130
Other	3,420	3,420	0
<i>Total Expenditures</i>	181,254	98,322	82,932
<i>Excess of Revenues Under Expenditures</i>	0	(9,694)	(9,694)
Other Financing Sources			
Advances In	0	10,391	10,391
<i>Net Change in Fund Balance</i>	0	697	697
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$697	\$697

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Third Grade Safety Belt Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,468	\$0	(\$2,468)
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	2,468	0	(2,468)
Other Financing Uses			
Transfers Out	(2,468)	0	2,468
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Department Grants Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$129,020	\$174,511	\$45,491
Expenditures			
Current:			
Public Safety:			
Sheriff Department Grants:			
Personal Services	119,605	118,992	613
Capital Outlay	10,304	10,304	0
<i>Total Expenditures</i>	129,909	129,296	613
<i>Excess of Revenues Over (Under) Expenditures</i>	(889)	45,215	46,104
Other Financing Sources			
Transfers In	889	889	0
<i>Net Change in Fund Balance</i>	0	46,104	46,104
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$46,104	\$46,104

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prisoner Incentive Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$5,800	\$6,000	\$200
Expenditures			
Current:			
Public Safety:			
Prisoner Incentive:			
Other	8,500	7,930	570
<i>Net Change in Fund Balance</i>	(2,700)	(1,930)	770
<i>Fund Balance Beginning of Year</i>	2,705	2,705	0
<i>Fund Balance End of Year</i>	\$5	\$775	\$770

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff K-9 Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$100	\$0	(\$100)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	100	0	(100)
<i>Fund Balance Beginning of Year</i>	97	97	0
<i>Fund Balance End of Year</i>	\$197	\$97	(\$100)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$1,000	\$1,098	\$98
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	1,000	1,098	98
<i>Fund Balance Beginning of Year</i>	18,623	18,623	0
<i>Fund Balance End of Year</i>	\$19,623	\$19,721	\$98

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$30,000	\$72,912	\$42,912
Other	3,000	27,818	24,818
<i>Total Revenues</i>	<u>33,000</u>	<u>100,730</u>	<u>67,730</u>
Expenditures			
Current:			
Public Safety:			
Law Enforcement:			
Contractual Services	69,000	64,555	4,445
Other	37,500	26,209	11,291
<i>Total Expenditures</i>	<u>106,500</u>	<u>90,764</u>	<u>15,736</u>
<i>Net Change in Fund Balance</i>	(73,500)	9,966	83,466
<i>Fund Balance Beginning of Year</i>	<u>72,933</u>	<u>72,933</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$567)</u>	<u>\$82,899</u>	<u>\$83,466</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$589	\$589
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	589	589
<i>Fund Balance Beginning of Year</i>	36,556	36,556	0
<i>Fund Balance End of Year</i>	\$36,556	\$37,145	\$589

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$4,749	\$13,919	\$9,170
Expenditures			
Current:			
Public Safety:			
Drug Abuse Resistance Education:			
Personal Services	10,646	7,497	3,149
Other	3,720	3,380	340
<i>Total Expenditures</i>	14,366	10,877	3,489
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,617)	3,042	12,659
Other Financing Sources			
Transfers In	3,748	0	(3,748)
<i>Net Change in Fund Balance</i>	(5,869)	3,042	8,911
<i>Fund Balance Beginning of Year</i>	9,905	9,905	0
<i>Fund Balance End of Year</i>	\$4,036	\$12,947	\$8,911

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Speed DUI Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$51,838	\$43,963	(\$7,875)
Expenditures			
Current:			
Public Safety:			
Speed DUI:			
Personal Services	54,717	52,250	2,467
<i>Excess of Revenues Under Expenditures</i>	(2,879)	(8,287)	(5,408)
Other Financing Sources (Uses)			
Advances In	11,428	11,428	0
Advances Out	(3,044)	(3,044)	0
<i>Total Other Financing Sources (Uses)</i>	8,384	8,384	0
<i>Net Change in Fund Balance</i>	5,505	97	(5,408)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$5,505	\$97	(\$5,408)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enhanced 911 Wireless Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$696,523	\$279,092	(\$417,431)
Expenditures			
Current:			
Public Safety:			
Enhanced 911 Wireless:			
Personal Services	284,856	167,620	117,236
Materials and Supplies	5,385	0	5,385
Contractual Services	103,376	12,886	90,490
Capital Outlay	391,909	231,681	160,228
Other	31,058	89	30,969
<i>Total Expenditures</i>	816,584	412,276	404,308
<i>Net Change in Fund Balance</i>	(120,061)	(133,184)	(13,123)
<i>Fund Balance Beginning of Year</i>	538,487	538,487	0
<i>Fund Balance End of Year</i>	\$418,426	\$405,303	(\$13,123)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$41,770	\$41,770	\$0
Expenditures			
Current:			
Public Safety:			
Emergency Management:			
Capital Outlay	63,296	58,471	4,825
<i>Net Change in Fund Balance</i>	(21,526)	(16,701)	4,825
<i>Fund Balance Beginning of Year</i>	21,526	21,526	0
<i>Fund Balance End of Year</i>	\$0	\$4,825	\$4,825

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bulletproof Vest Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$5,790	\$0	(\$5,790)
Expenditures			
Current:			
Public Safety:			
Bulletproof Vest:			
Capital Outlay	11,888	0	11,888
<i>Excess of Revenues Under Expenditures</i>	(6,098)	0	6,098
Other Financing Sources			
Transfers In	6,098	0	(6,098)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	35	35	0
<i>Fund Balance End of Year</i>	\$35	\$35	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sex Offender Verification Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,517	\$2,517	(\$2,000)
Expenditures			
Current:			
Public Safety:			
Sex Offender Verification:			
Other	120	120	0
<i>Excess of Revenues Over Expenditures</i>	4,397	2,397	(2,000)
Other Financing Sources (Uses)			
Advances Out	(2,413)	(2,413)	0
Transfers In	429	16	(413)
<i>Total Other Financing Sources (Uses)</i>	(1,984)	(2,397)	(413)
<i>Net Change in Fund Balance</i>	2,413	0	(2,413)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$2,413	\$0	(\$2,413)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
National Association of County and City Health Officials Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$5,000	\$5,000	\$0
Expenditures			
Current:			
Public Safety:			
NACCHO Grant:			
Personal Services	6,551	948	5,603
Materials and Supplies	2,751	2,044	707
Capital Outlay	2,403	360	2,043
Other	1,340	30	1,310
<i>Total Expenditures</i>	13,045	3,382	9,663
<i>Net Change in Fund Balance</i>	(8,045)	1,618	9,663
<i>Fund Balance Beginning of Year</i>	9,045	9,045	0
<i>Fund Balance End of Year</i>	\$1,000	\$10,663	\$9,663

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Disaster Mitigation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Pre-Disaster Mitigation:			
Other	2,262	2,262	0
<i>Net Change in Fund Balance</i>	(2,262)	(2,262)	0
<i>Fund Balance Beginning of Year</i>	2,262	2,262	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissary Rotary Jail Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$80,923	\$91,915	\$10,992
Expenditures			
Current:			
Public Safety:			
Commissary Rotary Jail:			
Materials and Supplies	252	252	0
Other	92,248	84,977	7,271
<i>Total Expenditures</i>	92,500	85,229	7,271
<i>Net Change in Fund Balance</i>	(11,577)	6,686	18,263
<i>Fund Balance Beginning of Year</i>	11,577	11,577	0
<i>Fund Balance End of Year</i>	\$0	\$18,263	\$18,263

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,295,191	\$1,711,921	(\$583,270)
Expenditures			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	2,295,191	1,753,745	541,446
<i>Net Change in Fund Balance</i>	0	(41,824)	(41,824)
<i>Fund Balance Beginning of Year</i>	49,998	49,998	0
<i>Fund Balance End of Year</i>	\$49,998	\$8,174	(\$41,824)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Revenue Sharing Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Transfers Out	(463)	(463)	0
<i>Net Change in Fund Balance</i>	(463)	(463)	0
<i>Fund Balance Beginning of Year</i>	463	463	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Security Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$75,815	\$75,815
Expenditures			
Current:			
General Government -			
Judicial:			
Common Pleas Security:			
Personal Services	5,763	5,763	0
Contractual Services	5,764	5,764	0
Capital Outlay	29,467	29,467	0
<i>Total Expenditures</i>	40,994	40,994	0
<i>Net Change in Fund Balance</i>	(40,994)	34,821	75,815
<i>Fund Balance Beginning of Year</i>	168,409	168,409	0
<i>Fund Balance End of Year</i>	\$127,415	\$203,230	\$75,815

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$29,000	\$34,161	\$5,161
Expenditures			
Current:			
Human Services:			
Domestic Violence:			
Contractual Services	15,000	12,461	2,539
Other	19,000	18,959	41
<i>Total Expenditures</i>	34,000	31,420	2,580
<i>Net Change in Fund Balance</i>	(5,000)	2,741	7,741
<i>Fund Balance Beginning of Year</i>	7,685	7,685	0
<i>Fund Balance End of Year</i>	\$2,685	\$10,426	\$7,741

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$2,550	\$2,328	(\$222)
Expenditures			
Current:			
General Government -			
Judicial:			
Probate Conduct of Business:			
Other	2,700	0	2,700
<i>Net Change in Fund Balance</i>	(150)	2,328	2,478
<i>Fund Balance Beginning of Year</i>	8,184	8,184	0
<i>Fund Balance End of Year</i>	\$8,034	\$10,512	\$2,478

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mortgage Foreclosure Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,000	\$43,993	\$23,993
Expenditures			
Current:			
General Government -			
Judicial:			
Mortgage Foreclosure:			
Personal Services	22,936	22,936	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,936)	21,057	23,993
Other Financing Sources			
Transfers In	35,549	35,549	0
<i>Net Change in Fund Balance</i>	32,613	56,606	23,993
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$32,613	\$56,606	\$23,993

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Relations Special Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,500	\$24,807	\$4,307
Expenditures			
Current:			
General Government -			
Judicial:			
Domestic Relations Special Projects:			
Personal Services	5,000	5,000	0
Capital Outlay	12,500	12,093	407
<i>Total Expenditures</i>	17,500	17,093	407
<i>Net Change in Fund Balance</i>	3,000	7,714	4,714
<i>Fund Balance Beginning of Year</i>	17,454	17,454	0
<i>Fund Balance End of Year</i>	\$20,454	\$25,168	\$4,714

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Bike Trail Maintenance Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$3,970	\$3,970
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	3,970	3,970
<i>Fund Balance Beginning of Year</i>	70,300	70,300	0
<i>Fund Balance End of Year</i>	\$70,300	\$74,270	\$3,970

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Mediation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$12,825	\$12,240	(\$585)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	12,825	12,240	(585)
Other Financing Uses			
Transfers Out	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(12,175)	(12,760)	(585)
<i>Fund Balance Beginning of Year</i>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$27,825</u>	<u>\$27,240</u>	<u>(\$585)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,418	\$13,418	\$0
Expenditures			
Current:			
Public Works:			
Economic Development:			
Other	47,369	47,369	0
<i>Excess of Revenues Under Expenditures</i>	(33,951)	(33,951)	0
Other Financing Sources (Uses)			
Advances In	1,427	1,427	0
Transfers Out	(7,619)	(7,619)	0
<i>Total Other Financing Sources (Uses)</i>	(6,192)	(6,192)	0
<i>Net Change in Fund Balance</i>	(40,143)	(40,143)	0
<i>Fund Balance Beginning of Year</i>	40,143	40,143	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Veterans' Cemetery Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$6,000	\$5,040	(\$960)
Expenditures			
Current:			
Human Services:			
Veterans' Cemetery:			
Other	18	18	0
<i>Net Change in Fund Balance</i>	5,982	5,022	(960)
<i>Fund Balance Beginning of Year</i>	53,992	53,992	0
<i>Fund Balance End of Year</i>	\$59,974	\$59,014	(\$960)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Program Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$80,065	\$71,568	(\$8,497)
Expenditures			
Current:			
General Government -			
Judicial:			
Victim Witness Program:			
Personal Services	102,860	96,953	5,907
Materials and Supplies	2,306	2,294	12
Contractual Services	4,029	2,604	1,425
Other	325	0	325
<i>Total Expenditures</i>	109,520	101,851	7,669
<i>Excess of Revenues Under Expenditures</i>	(29,455)	(30,283)	(828)
Other Financing Sources			
Transfers In	14,667	20,056	5,389
<i>Net Change in Fund Balance</i>	(14,788)	(10,227)	4,561
<i>Fund Balance Beginning of Year</i>	14,788	14,788	0
<i>Fund Balance End of Year</i>	\$0	\$4,561	\$4,561

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$78,000	\$117,169	\$39,169
Expenditures			
Current:			
General Government -			
Judicial:			
Mediation:			
Personal Services	81,479	81,479	0
Materials and Supplies	561	561	0
Contractual Services	4,000	0	4,000
<i>Total Expenditures</i>	86,040	82,040	4,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,040)	35,129	43,169
Other Financing Uses			
Advances Out	(15,000)	(5,400)	9,600
Transfers Out	(13,737)	0	13,737
<i>Total Other Financing Uses</i>	(28,737)	(5,400)	23,337
<i>Net Change in Fund Balance</i>	(36,777)	29,729	66,506
<i>Fund Balance Beginning of Year</i>	199,725	199,725	0
<i>Fund Balance End of Year</i>	\$162,948	\$229,454	\$66,506

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Terrorism Consequence Management Preparedness Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Transfers Out	(128)	(128)	0
<i>Net Change in Fund Balance</i>	(128)	(128)	0
<i>Fund Balance Beginning of Year</i>	128	128	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marine Patrol Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Contributions and Donations	\$0	\$1,252	\$1,252
Expenditures			
Current:			
Human Services:			
Marine Patrol:			
Capital Outlay	250	169	81
<i>Net Change in Fund Balance</i>	(250)	1,083	1,333
<i>Fund Balance Beginning of Year</i>	3,247	3,247	0
<i>Fund Balance End of Year</i>	\$2,997	\$4,330	\$1,333

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$150	\$13,802	\$13,652
Expenditures			
Current:			
Public Works:			
Ditch Maintenance :			
Contractual Services	150	150	0
<i>Excess of Revenues Over Expenditures</i>	0	13,652	13,652
Other Financing Uses			
Transfers Out	(3,685)	(3,685)	0
<i>Net Change in Fund Balance</i>	(3,685)	9,967	13,652
<i>Fund Balance Beginning of Year</i>	61,173	61,173	0
<i>Fund Balance End of Year</i>	\$57,488	\$71,140	\$13,652

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Exercise Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$12,075	\$5,575	(\$6,500)
Expenditures			
Current:			
General Government -			
Judicial:			
Exercise Grant:			
Personal Services	6,500	6,500	0
<i>Net Change in Fund Balance</i>	5,575	(925)	(6,500)
<i>Fund Balance Beginning of Year</i>	925	925	0
<i>Fund Balance End of Year</i>	\$6,500	\$0	(\$6,500)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeless Prevention and Rapid Re-Housing Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$28,000	\$28,000	\$0
Expenditures			
Current:			
Human Services:			
Homeless Prevention and Rapid Re-Housing Grant:			
Contractual Services	13,005	13,005	0
Other	793	793	0
<i>Total Expenditures</i>	13,798	13,798	0
<i>Net Change in Fund Balance</i>	14,202	14,202	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$14,202	\$14,202	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Richland Foundation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,202	\$2,202	\$0
Expenditures			
Current:			
Human Services:			
Richland Foundation:			
Contractual Services	2,432	2,432	0
Other	92	92	0
<i>Total Expenditures</i>	<u>2,524</u>	<u>2,524</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(322)	(322)	0
<i>Fund Balance Beginning of Year</i>	<u>322</u>	<u>322</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Pollution Control Assistance Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$1,863	\$1,863
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	1,863	1,863
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$1,863	\$1,863

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Transfers Out	(61,565)	(61,565)	0
<i>Net Change in Fund Balance</i>	(61,565)	(61,565)	0
<i>Fund Balance Beginning of Year</i>	61,565	61,565	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
HAVA Education and Training Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$16,432	\$16,160	(\$272)
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
HAVA Education and Training:			
Materials and Supplies	1,139	1,139	0
Contractual Services	14,971	8,459	6,512
<i>Total Expenditures</i>	16,110	9,598	6,512
<i>Net Change in Fund Balance</i>	322	6,562	6,240
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$322	\$6,562	\$6,240

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Veterans' Transportation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services:			
Veterans' Transportation:			
Personal Services	20	20	0
<i>Net Change in Fund Balance</i>	(20)	(20)	0
<i>Fund Balance Beginning of Year</i>	20	20	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Voting Equipment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$119,908	\$137,171	\$17,263
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Voting Equipment:			
Contractual Services	35,895	35,895	0
Capital Outlay	85,780	85,780	0
<i>Total Expenditures</i>	121,675	121,675	0
<i>Net Change in Fund Balance</i>	(1,767)	15,496	17,263
<i>Fund Balance Beginning of Year</i>	1,767	1,767	0
<i>Fund Balance End of Year</i>	\$0	\$17,263	\$17,263

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DD Gift Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$1,300	\$0	(\$1,300)
Contributions and Donations	7,500	6,355	(1,145)
<i>Total Revenues</i>	<u>8,800</u>	<u>6,355</u>	<u>(2,445)</u>
Expenditures			
Current:			
Health:			
DD Gift:			
Contractual Services	86	86	0
Other	7,914	6,109	1,805
<i>Total Expenditures</i>	<u>8,000</u>	<u>6,195</u>	<u>1,805</u>
<i>Net Change in Fund Balance</i>	800	160	(640)
<i>Fund Balance Beginning of Year</i>	<u>47,783</u>	<u>47,783</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$48,583</u></u>	<u><u>\$47,943</u></u>	<u><u>(\$640)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Screening and Diversion Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$20,000	\$21,195	\$1,195
Expenditures			
Current:			
Human Services:			
Screening and Diversion:			
Personal Services	28,000	28,000	0
Materials and Supplies	2,000	463	1,537
Contractual Services	2,000	792	1,208
Capital Outlay	5,067	1,933	3,134
Other	6,933	2,638	4,295
<i>Total Expenditures</i>	44,000	33,826	10,174
<i>Excess of Revenues Under Expenditures</i>	(24,000)	(12,631)	11,369
Other Financing Sources			
Sale of Capital Assets	0	4,721	4,721
<i>Net Change in Fund Balance</i>	(24,000)	(7,910)	16,090
<i>Fund Balance Beginning of Year</i>	24,854	24,854	0
<i>Fund Balance End of Year</i>	\$854	\$16,944	\$16,090

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wedgewood Imperial Stormwater Assessment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$0	\$165,723	\$165,723
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	165,723	165,723
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$165,723	\$165,723

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Road and Bridge Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$300,000	\$411,713	\$111,713
Intergovernmental	850,000	1,347,720	497,720
<i>Total Revenues</i>	<u>1,150,000</u>	<u>1,759,433</u>	<u>609,433</u>
Expenditures			
Capital Outlay	938,000	1,597,371	(659,371)
Debt Service:			
Principal Retirement	<u>0</u>	<u>32,790</u>	<u>(32,790)</u>
<i>Total Expenditures</i>	<u>938,000</u>	<u>1,630,161</u>	<u>(692,161)</u>
<i>Excess of Revenues Over Expenditures</i>	212,000	129,272	(82,728)
Other Financing Uses			
Transfers Out	<u>(75,000)</u>	<u>(75,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	137,000	54,272	(82,728)
<i>Fund Balance Beginning of Year</i>	<u>69,623</u>	<u>69,623</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$206,623</u></u>	<u><u>\$123,895</u></u>	<u><u>(\$82,728)</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Supplemental Equipment - Recorder Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$81,401	\$59,703	(\$21,698)
Expenditures			
Capital Outlay	79,735	58,858	20,877
<i>Excess of Revenues Over Expenditures</i>	1,666	845	(821)
Other Financing Sources			
Sale of Capital Assets	0	24	24
<i>Net Change in Fund Balance</i>	1,666	869	(797)
<i>Fund Balance Beginning of Year</i>	31,405	31,405	0
<i>Fund Balance End of Year</i>	<u>\$33,071</u>	<u>\$32,274</u>	<u>(\$797)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Equipment Sinking Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,662	\$18,662	(\$17,000)
Expenditures			
Capital Outlay	35,842	35,842	0
<i>Excess of Revenues Under Expenditures</i>	(180)	(17,180)	(17,000)
Other Financing Sources (Uses)			
Advances Out	(6,565)	(6,565)	0
Transfers In	6,565	6,565	0
Transfers Out	(640)	(640)	0
<i>Total Other Financing Sources (Uses)</i>	(640)	(640)	0
<i>Net Change in Fund Balance</i>	(820)	(17,820)	(17,000)
<i>Fund Balance Beginning of Year</i>	640	640	0
<i>Prior Year Encumbrances Appropriated</i>	17,180	17,180	0
<i>Fund Balance End of Year</i>	\$17,000	\$0	(\$17,000)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay	<u>3,457</u>	<u>3,451</u>	<u>6</u>
Debt Service:			
Principal Retirement	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Interest and Fiscal Charges	<u>6,300</u>	<u>6,300</u>	<u>0</u>
Total Debt Service	<u>306,300</u>	<u>306,300</u>	<u>0</u>
<i>Total Expenditures</i>	<u>309,757</u>	<u>309,751</u>	<u>6</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(309,757)</u>	<u>(309,751)</u>	<u>6</u>
Other Financing Sources			
Bond Anticipation Notes Issued	<u>280,000</u>	<u>280,000</u>	<u>0</u>
Bond Anticipation Notes Premium	<u>0</u>	<u>57</u>	<u>57</u>
<i>Total Other Financing Sources</i>	<u>280,000</u>	<u>280,057</u>	<u>57</u>
<i>Net Change in Fund Balance</i>	<u>(29,757)</u>	<u>(29,694)</u>	<u>63</u>
<i>Fund Balance Beginning of Year</i>	<u>40,677</u>	<u>40,677</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,920</u></u>	<u><u>\$10,983</u></u>	<u><u>\$63</u></u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Energy/911 Notes Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$12,200	\$11,190	(\$1,010)
Expenditures			
Debt Service:			
Principal Retirement	275,000	275,000	0
Interest and Fiscal Charges	28,200	28,200	0
<i>Total Expenditures</i>	303,200	303,200	0
<i>Excess of Revenues Under Expenditures</i>	(291,000)	(292,010)	(1,010)
Other Financing Sources			
Transfers In	592,000	292,010	(299,990)
<i>Net Change in Fund Balance</i>	301,000	0	(301,000)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$301,000	\$0	(\$301,000)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Capital Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Transfers Out	(3,210)	(3,210)	0
<i>Net Change in Fund Balance</i>	(3,210)	(3,210)	0
<i>Fund Balance Beginning of Year</i>	3,210	3,210	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Equipment Purchases Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$0	\$19,950	\$19,950
Intergovernmental	98,439	69,195	(29,244)
<i>Total Revenues</i>	98,439	89,145	(9,294)
Expenditures			
Capital Outlay	15,006	15,006	0
<i>Excess of Revenues Over Expenditures</i>	83,433	74,139	(9,294)
Other Financing Sources (Uses)			
Sale of Capital Assets	0	6,000	6,000
Advances In	0	23,244	23,244
Transfers Out	(105,867)	(105,867)	0
<i>Total Other Financing Sources (Uses)</i>	(105,867)	(76,623)	29,244
<i>Net Change in Fund Balance</i>	(22,434)	(2,484)	19,950
<i>Fund Balance Beginning of Year</i>	28,680	28,680	0
<i>Fund Balance End of Year</i>	\$6,246	\$26,196	\$19,950

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fairboard Improvement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$10,000	\$0	(\$10,000)
Expenditures			
Capital Outlay	74,279	74,279	0
<i>Net Change in Fund Balance</i>	(64,279)	(74,279)	(10,000)
<i>Fund Balance Beginning of Year</i>	74,279	74,279	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$0</u>	<u>(\$10,000)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,169,727	\$1,159,503	(\$10,224)
Expenditures			
Capital Outlay	1,487,761	1,487,761	0
<i>Excess of Revenues Under Expenditures</i>	(318,034)	(328,258)	(10,224)
Other Financing Uses			
OPWC Loans Issued	318,034	318,034	0
<i>Net Change in Fund Balance</i>	0	(10,224)	(10,224)
<i>Fund Balance Beginning of Year</i>	21,321	21,321	0
<i>Fund Balance End of Year</i>	<u>\$21,321</u>	<u>\$11,097</u>	<u>(\$10,224)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Geographic Information System Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$56,086	\$55,816	(\$270)
Other	36,000	20,498	(15,502)
<i>Total Revenues</i>	92,086	76,314	(15,772)
Expenditures			
Capital Outlay	110,000	94,143	15,857
<i>Excess of Revenues Under Expenditures</i>	(17,914)	(17,829)	85
Other Financing Sources			
Transfers In	8,000	0	(8,000)
<i>Net Change in Fund Balance</i>	(9,914)	(17,829)	(7,915)
<i>Fund Balance Beginning of Year</i>	90,847	90,847	0
<i>Fund Balance End of Year</i>	\$80,933	\$73,018	(\$7,915)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Housing Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	10,000	0	10,000
<i>Net Change in Fund Balance</i>	(10,000)	0	10,000
<i>Fund Balance Beginning of Year</i>	238,925	238,925	0
<i>Fund Balance End of Year</i>	\$228,925	\$238,925	\$10,000

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Correctional Construction Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$750	\$744	(\$6)
Expenditures			
Capital Outlay	380,370	380,370	0
<i>Excess of Revenues Under Expenditures</i>	(379,620)	(379,626)	(6)
Other Financing Uses			
Transfers Out	(157,442)	(157,442)	0
<i>Net Change in Fund Balance</i>	(537,062)	(537,068)	(6)
<i>Fund Balance Beginning of Year</i>	537,068	537,068	0
<i>Fund Balance End of Year</i>	<u>\$6</u>	<u>\$0</u>	<u>(\$6)</u>

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Rocky Fork Improvement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Transfers Out	(625)	(625)	0
<i>Net Change in Fund Balance</i>	(625)	(625)	0
<i>Fund Balance Beginning of Year</i>	625	625	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rentals	\$133,360	\$86,412	(\$46,948)
Expenditures			
Debt Service:			
Principal Retirement	103,530	103,530	0
Interest and Fiscal Charges	85,882	85,882	0
<i>Total Expenditures</i>	189,412	189,412	0
<i>Excess of Revenues Under Expenditures</i>	(56,052)	(103,000)	(46,948)
Other Financing Sources			
Transfers In	314,285	103,000	(211,285)
<i>Net Change in Fund Balance</i>	258,233	0	(258,233)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$258,233	\$0	(\$258,233)

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Munis System Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$250,784	\$133,025	(\$117,759)
Expenditures			
Capital Outlay	432,166	432,166	0
Debt Service:			
Principal Retirement	211,721	211,721	0
Interest and Fiscal Charges	54,388	39,062	15,326
<i>Total Expenditures</i>	698,275	682,949	15,326
<i>Excess of Revenues Under Expenditures</i>	(447,491)	(549,924)	(102,433)
Other Financing Sources			
Transfers In	0	156,721	156,721
<i>Net Change in Fund Balance</i>	(447,491)	(393,203)	54,288
<i>Fund Balance Beginning of Year</i>	541,362	541,362	0
<i>Fund Balance End of Year</i>	\$93,871	\$148,159	\$54,288

Richland County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeland Security Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$57,541	\$44,863	(\$12,678)
Expenditures			
Capital Outlay	52,575	41,420	11,155
<i>Net Change in Fund Balance</i>	4,966	3,443	(1,523)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$4,966</u>	<u>\$3,443</u>	<u>(\$1,523)</u>

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Employee Health Insurance Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,184,089	\$10,772,863	\$1,588,774
Expenses			
Personal Services	56,054	56,054	0
Contractual Services	225,000	207,875	17,125
Claims	11,955,684	11,955,351	333
<i>Total Expenses</i>	12,236,738	12,219,280	17,458
<i>Net Change in Fund Equity</i>	(3,052,649)	(1,446,417)	1,606,232
<i>Fund Equity Beginning of Year</i>	2,543,911	2,543,911	0
<i>Fund Equity (Deficit) End of Year</i>	(\$508,738)	\$1,097,494	\$1,606,232

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Phone System Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$391,800	\$139,442	(\$252,358)
Expenses			
Contractual Services	514,691	463,647	51,044
<i>Excess of Revenues Under Expenses Before Transfers</i>	(122,891)	(324,205)	(201,314)
Other Financing Sources			
Transfers In	100,000	0	(100,000)
<i>Net Change in Fund Equity</i>	(22,891)	(324,205)	(301,314)
<i>Fund Equity Beginning of Year</i>	22,891	22,891	0
<i>Fund Equity (Deficit) End of Year</i>	\$0	(\$301,314)	(\$301,314)

Richland County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
County Home Resident Trust Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$5,000	\$1,800	(\$3,200)
Expenses			
Current:			
Human Services:			
County Home Resident Trust:			
Other	11,997	1,525	10,472
<i>Net Change in Fund Equity</i>	(6,997)	275	7,272
<i>Fund Equity Beginning of Year</i>	11,029	11,029	0
<i>Fund Equity End of Year</i>	\$4,032	\$11,304	\$7,272

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Statistical Section

Statistical Section

This part of the Richland County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S35</i>
These schedules contain information to help the reader assess the County's most significant local revenues, the property tax.	
<i>Debt Capacity</i>	<i>S36 – S45</i>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S46 – S49</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S50 – S56</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2000; schedules presenting government-wide information include information beginning in that year.

Richland County, Ohio
Net Assets By Component
Last Ten Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$77,943,463	\$77,871,132	\$72,451,651	\$71,663,739
Restricted for:				
Capital Projects	1,972,478	4,229,290	2,895,812	1,946,140
Debt Service	2,363,871	1,476,275	2,058,927	2,084,673
Mental Health	6,958,931	5,649,053	5,107,420	5,225,116
Developmental Disabilities Board	29,960,675	28,965,730	28,762,670	28,244,384
Children's Services	8,021,143	7,616,713	7,014,787	6,250,047
Street Repair and Maintenance	2,258,495	2,557,217	2,945,486	3,153,342
Dayspring	912,034	905,046	762,372	711,790
Collection of Delinquent Real Estate Taxes	346,242	543,367	579,340	490,309
Community Development	500,608	458,133	430,338	426,545
Youth Services	233,822	625,967	719,516	1,041,808
Public Safety	1,783,148	1,040,025	1,061,272	592,803
Unclaimed Monies	49,368	558,819	N/A	N/A
Developmental Disability Gifts:				
Nonexpendable	88,891	76,790	100,314	100,314
Other Purposes	2,588,678	2,161,184	1,759,875	1,605,656
Unrestricted	2,198,801	1,812,715	7,249,844	8,939,880
<i>Total Governmental Activities Net Assets</i>	<u>138,180,648</u>	<u>136,547,456</u>	<u>133,899,624</u>	<u>132,476,546</u>
Business-Type Activities:				
Invested in Capital Assets, Net of Related Debt	22,478,081	23,485,928	27,545,295	26,096,645
Unrestricted	1,931,484	1,914,736	1,309,192	1,934,859
<i>Total Business-Type Activities Net Assets</i>	<u>24,409,565</u>	<u>25,400,664</u>	<u>28,854,487</u>	<u>28,031,504</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	100,421,544	101,357,060	99,996,946	97,760,384
Restricted	58,038,384	56,863,609	54,198,129	51,872,927
Unrestricted	4,130,285	3,727,451	8,559,036	10,874,739
<i>Total Primary Government Net Assets</i>	<u>\$162,590,213</u>	<u>\$161,948,120</u>	<u>\$162,754,111</u>	<u>\$160,508,050</u>

Note: Net Assets restricted for other purposes were not broken out into categories until 2003.

2005	2004	2003	2002	2001	2000
\$65,069,178	\$61,752,271	\$64,233,634	\$59,991,870	\$59,586,529	\$59,804,555
1,189,230	2,930,283	1,277,271	0	575,829	1,324,792
299,499	1,016,387	450,068	1,767,451	72,759	464,288
4,960,770	3,097,245	3,016,684	0	0	0
28,571,608	23,771,315	26,454,347	0	0	0
8,306,805	7,846,535	6,278,007	0	0	0
2,622,660	2,342,133	1,962,966	0	0	0
487,729	0	0	0	0	0
473,667	448,676	406,200	0	0	0
288,775	407,888	369,946	0	0	0
1,114,560	721,326	468,807	0	0	0
369,858	509,866	564,870	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
100,314	100,314	100,314	100,314	100,314	0
3,012,968	2,519,049	888,411	37,511,736	38,489,942	36,318,015
6,280,674	8,635,208	7,114,472	6,969,286	9,935,062	3,849,558
123,148,295	116,098,496	113,585,997	106,340,657	108,760,435	101,761,208
21,050,055	21,588,566	23,054,155	23,441,212	22,937,489	23,923,189
2,578,916	2,949,434	2,206,372	1,799,101	861,816	1,327,799
23,628,971	24,538,000	25,260,527	25,240,313	23,799,305	25,250,988
86,119,233	83,340,837	87,287,789	83,433,082	82,524,018	83,727,744
51,798,443	45,711,017	42,237,891	39,379,501	39,238,844	38,107,095
8,859,590	11,584,642	9,320,844	8,768,387	10,796,878	5,177,357
\$146,777,266	\$140,636,496	\$138,846,524	\$131,580,970	\$132,559,740	\$127,012,196

Richland County, Ohio
Changes in Net Assets
Last Ten Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006
Program Revenues				
Governmental Activities:				
Charges for Services and Sales and Operating Assessments				
General Government:				
Legislative and Executive	\$5,685,797	\$4,418,932	\$4,620,069	\$4,439,276
Judicial System	1,777,224	2,306,643	1,778,820	1,448,122
Public Safety	2,580,047	1,089,926	1,340,812	829,664
Public Works	1,245,507	1,170,324	1,474,807	4,699,052
Health	1,281,162	1,086,104	1,077,373	1,159,738
Human Services	1,419,400	1,504,175	1,288,835	1,152,315
Total Charges for Services and Sales	13,989,137	11,576,104	11,580,716	13,728,167
Operating Grants, Contributions and Interest	56,911,888	50,779,358	49,283,941	50,293,069
Capital Grants and Contributions	3,257,875	3,362,423	2,074,036	2,598,739
<i>Total Governmental Activities Program Revenues</i>	<u>74,158,900</u>	<u>65,717,885</u>	<u>62,938,693</u>	<u>66,619,975</u>
Business-Type Activities:				
Charges for Services and Sales	2,631,508	2,737,093	2,760,982	2,899,999
Capital Grants and Contributions	0	226,563	353,282	3,347,288
<i>Total Business-Type Activities Program Revenues</i>	<u>2,631,508</u>	<u>2,963,656</u>	<u>3,114,264</u>	<u>6,247,287</u>
<i>Total Primary Government Program Revenues</i>	<u>\$76,790,408</u>	<u>\$68,681,541</u>	<u>\$66,052,957</u>	<u>\$72,867,262</u>

2005	2004	2003	2002	2001	2000
\$5,792,145	\$6,442,771	\$5,510,291	\$4,720,491	\$4,633,679	\$3,116,232
1,081,129	1,440,251	1,120,036	1,309,301	1,117,759	713,103
1,085,560	1,182,763	1,019,330	917,517	1,511,807	1,137,938
1,775,770	1,356,996	1,593,561	1,695,677	706,106	282,941
1,119,799	813,564	699,876	760,555	891,119	505,489
1,227,346	937,923	909,268	972,571	790,574	870,494
12,081,749	12,174,268	10,852,362	10,376,112	9,651,044	6,626,197
51,222,216	43,408,480	48,529,257	49,696,040	54,394,062	44,642,882
4,069,830	8,823,388	3,115,038	2,602,783	1,845,240	1,520,206
67,373,795	64,406,136	62,496,657	62,674,935	65,890,346	52,789,285
2,712,188	2,621,388	2,494,922	1,886,555	1,781,785	2,239,503
0	0	0	38,412	43,723	0
2,712,188	2,621,388	2,494,922	1,924,967	1,825,508	2,239,503
\$70,085,983	\$67,027,524	\$64,991,579	\$64,599,902	\$67,715,854	\$55,028,788

(continued)

Richland County, Ohio
Changes in Net Assets (continued)
Last Ten Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$15,219,731	\$12,277,632	\$11,194,300	\$15,242,597
Legislative and Executive - External (2)	39,843	212,452	360,451	360,618
Judicial System	6,446,214	8,111,788	7,573,605	8,953,907
Public Safety - Primary Government	14,166,869	13,877,080	14,938,094	11,079,086
Public Safety - External (2)	0	339,444	80,000	80,000
Public Works	5,241,905	8,346,930	7,016,519	3,109,338
Health - Primary Government (1)	35,910,075	32,684,407	31,847,521	27,825,703
Health - External (2)	228,780	233,644	229,098	212,283
Human Services - Primary Government	28,292,440	28,836,215	29,884,718	30,916,888
Human Services - External (2)	566,415	831,241	643,492	707,725
Conservation and Recreation	142,347	47,621	223,919	145,106
Economic Development	254,412	226,807	72,113	91,043
Intergovernmental (2)	0	0	0	0
Interest and Fiscal Charges	2,129,825	1,897,692	1,826,922	1,782,185
<i>Total Governmental Activities Expenses</i>	<u>108,638,856</u>	<u>107,922,953</u>	<u>105,890,752</u>	<u>100,506,479</u>
Business-Type Activities:				
Sewer	3,494,673	3,310,890	2,014,836	1,550,950
<i>Total Primary Government Expenses</i>	<u>112,133,529</u>	<u>111,233,843</u>	<u>107,905,588</u>	<u>102,057,429</u>
Net (Expense)/Revenue				
Governmental Activities	(34,479,956)	(42,205,068)	(42,952,059)	(33,886,504)
Business-Type Activities	(863,165)	(347,234)	1,099,428	4,696,337
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$35,343,121)</u>	<u>(\$42,552,302)</u>	<u>(\$41,852,631)</u>	<u>(\$29,190,167)</u>

2005	2004	2003	2002	2001	2000
\$11,122,045	\$11,410,468	\$10,549,018	\$9,147,034	\$7,869,660	\$6,640,965
0	0	0	0	0	0
7,918,536	6,293,752	5,830,669	5,770,357	5,758,972	4,892,518
11,967,500	12,828,312	11,417,418	11,368,971	11,376,255	10,539,972
0	0	0	0	0	0
8,853,836	13,524,616	7,953,513	7,392,923	7,357,306	5,402,528
25,144,613	30,549,331	27,776,858	31,398,547	28,621,122	24,851,594
0	0	0	0	0	0
27,494,646	27,809,547	26,511,389	31,440,480	29,249,478	25,295,451
0	0	0	0	0	0
205,011	170,428	194,523	222,844	208,879	150,351
805,109	394,120	634,927	359,831	736,451	761,761
1,807,321	1,764,554	1,465,399	998,986	1,144,230	977,781
1,590,120	1,234,206	1,447,122	1,312,864	1,627,622	1,637,391
96,908,737	105,979,334	93,780,836	99,412,837	93,949,975	81,150,312
4,937,975	3,093,839	2,192,442	1,651,852	3,284,052	2,355,848
101,846,712	109,073,173	95,973,278	101,064,689	97,234,027	83,506,160
(29,534,942)	(41,573,198)	(31,284,179)	(36,737,902)	(28,059,629)	(28,361,027)
(2,225,787)	(472,451)	302,480	273,115	(1,458,544)	(116,345)
(\$31,760,729)	(\$42,045,649)	(\$30,981,699)	(\$36,464,787)	(\$29,518,173)	(\$28,477,372)

(continued)

Richland County, Ohio
Changes in Net Assets (continued)
Last Ten Years
(Accrual Basis of Accounting)

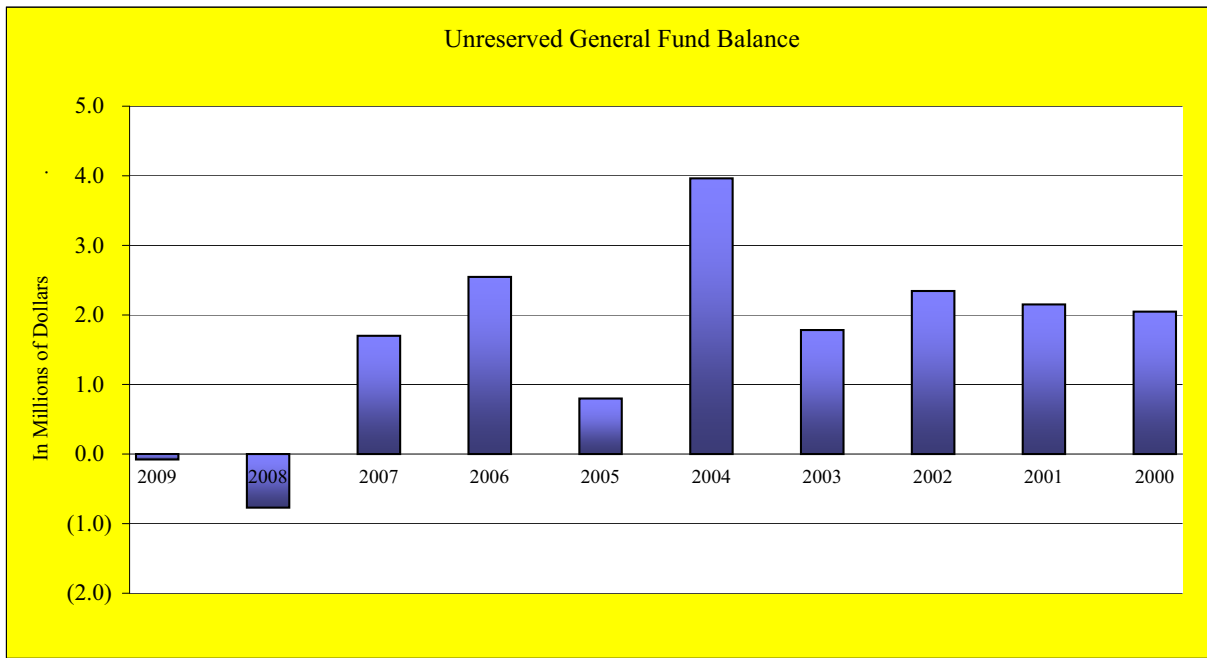
	2009	2008	2007	2006
General Revenues and Transfers				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	\$3,277,522	\$4,135,745	\$4,576,125	\$4,518,983
Health - Mental Health Board	1,488,320	1,630,384	1,673,800	1,742,200
Health - Developmental Disabilities Board	7,855,456	8,505,802	8,961,597	8,834,054
Human Services - Children's Services	2,707,962	2,976,270	3,080,593	3,046,710
Human Services - Dayspring	723,419	747,711	796,604	792,197
Permissive Sales Tax	13,715,066	14,602,403	14,645,715	14,773,166
Lodging Tax	0	0	0	0
Grants and Entitlements not Restricted				
to Specific Programs	4,324,168	5,839,921	5,313,582	5,538,462
Investment Earnings	1,330,781	2,664,617	3,631,802	2,717,954
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	562,054	637,645	1,275,563	922,466
Transfers	128,400	3,112,402	419,756	328,563
<i>Total Governmental Activities</i>	<u>36,113,148</u>	<u>44,852,900</u>	<u>44,375,137</u>	<u>43,214,755</u>
Business-Type Activities:				
Grants and Entitlements not Restricted				
to Specific Programs	0	0	0	0
Investment Earnings	0	0	10	882
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	466	5,813	143,301	33,877
Transfers	(128,400)	(3,112,402)	(419,756)	(328,563)
<i>Total Business-Type Activities</i>	<u>(127,934)</u>	<u>(3,106,589)</u>	<u>(276,445)</u>	<u>(293,804)</u>
<i>Total Primary Government General Revenues and Transfers</i>	<u>35,985,214</u>	<u>41,746,311</u>	<u>44,098,692</u>	<u>42,920,951</u>
Change in Net Assets				
Governmental Activities	1,633,192	2,647,832	1,423,078	9,328,251
Business-Type Activities	(991,099)	(3,453,823)	822,983	4,402,533
<i>Total Primary Government Change in Net Assets</i>	<u>\$642,093</u>	<u>(\$805,991)</u>	<u>\$2,246,061</u>	<u>\$13,730,784</u>

- (1) During 2005, Licking/Richland Council of Government cash with fiscal agents was brought on the County's books.
- (2) Starting 2006, Intergovernmental expenses were classified by function as external sources. Information prior to 2006 is not available.

2005	2004	2003	2002	2001	2000
\$3,277,212	\$3,819,618	\$459,727	\$32,930	\$16,261	\$40,273
1,612,797	1,623,187	1,404,904	1,432,521	1,361,690	1,501,908
8,508,515	8,437,927	8,105,123	8,328,747	7,844,927	7,961,132
2,950,559	2,937,158	2,806,618	2,895,556	2,715,188	2,751,695
774,411	833,416	0	0	0	0
13,505,295	15,752,188	17,844,725	15,034,063	14,357,091	14,439,755
0	0	0	0	282,801	490,539
4,754,975	6,570,975	4,345,584	3,412,623	3,518,530	3,363,992
1,218,825	923,113	857,238	2,269,870	3,484,932	2,975,887
0	0	0	19,339	0	0
1,297,795	2,937,615	2,412,341	2,059,161	1,465,232	2,123,962
(1,315,643)	250,500	293,259	(1,166,686)	12,204	191,620
36,584,741	44,085,697	38,529,519	34,318,124	35,058,856	35,840,763
0	0	0	0	0	9,334
178	126	258	978	11,065	2,421
890	0	0	0	0	0
47	298	10,735	229	8,000	22,623
1,315,643	(250,500)	(293,259)	1,166,686	(12,204)	(191,620)
1,316,758	(250,076)	(282,266)	1,167,893	6,861	(157,242)
37,901,499	43,835,621	38,247,253	35,486,017	35,065,717	35,683,521
7,049,799	2,512,499	7,245,340	(2,419,778)	6,999,227	7,479,736
(909,029)	(722,527)	20,214	1,441,008	(1,451,683)	(273,587)
\$6,140,770	\$1,789,972	\$7,265,554	(\$978,770)	\$5,547,544	\$7,206,149

Richland County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007	2006
General Fund				
Reserved	\$153,368	\$720,036	\$713,663	\$500,006
Unreserved (Deficit)	(77,459)	(769,932)	1,699,843	2,546,761
Total General Fund (Deficit)	75,909	(49,896)	2,413,506	3,046,767
All Other Governmental Funds				
Reserved	962,364	1,666,976	862,455	1,120,907
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	42,788,312	39,978,464	38,977,511	38,264,428
Debt Service Funds (Deficit)	339,897	314,531	137,569	(7,517)
Capital Projects Funds (Deficit)	(1,042,499)	(5,767)	(13,027,318)	(1,174,994)
Total All Other Governmental Funds	43,048,074	41,954,204	26,950,217	38,202,824
Total Governmental Funds	\$43,123,983	\$41,904,308	\$29,363,723	\$41,249,591



2005	2004	2003	2002	2001	2000
\$452,077	\$446,467	\$548,250	\$587,645	\$650,298	\$552,360
799,532	3,963,310	1,783,049	2,344,460	2,151,649	2,048,301
1,251,609	4,409,777	2,331,299	2,932,105	2,801,947	2,600,661
2,323,047	1,791,683	1,768,844	1,104,235	2,136,886	2,006,695
39,012,676	32,461,408	30,204,961	27,408,797	31,753,686	25,403,537
(226,097)	609,277	139,103	122,492	106,371	104,441
(4,525,966)	(4,913,736)	(4,133,937)	(2,631,904)	(553,355)	(3,105,778)
36,583,660	29,948,632	27,978,971	26,003,620	33,443,588	24,408,895
\$37,835,269	\$34,358,409	\$30,310,270	\$28,935,725	\$36,245,535	\$27,009,556

Richland County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years

	2009	2008	2007	2006
Revenues				
Property Taxes	\$16,838,954	\$17,950,966	\$18,925,263	\$18,480,742
Sales Tax	13,512,656	14,842,805	14,584,095	14,750,763
Charges for Services	11,899,619	9,680,533	9,411,065	8,719,817
Licenses and Permits	607,992	687,866	1,011,199	1,264,066
Fines and Forfeitures	337,191	522,408	699,430	493,950
Intergovernmental	62,436,378	59,176,187	56,515,973	59,570,076
Special Assessments	1,573,851	1,171,255	1,119,898	1,249,073
Interest	1,330,781	2,664,617	3,631,802	2,717,954
Rentals	755,205	652,665	563,696	680,731
Contributions and Donations	28,603	209,890	130,243	78,829
Other	562,054	637,645	1,275,563	922,466
<i>Total Revenues</i>	<u>109,883,284</u>	<u>108,196,837</u>	<u>107,868,227</u>	<u>108,928,467</u>
Expenditures				
General Government:				
Legislative and Executive	13,788,805	10,259,473	10,715,487	14,930,183
Judicial System	5,953,880	7,951,489	7,695,551	5,335,415
Public Safety	13,315,170	15,356,980	13,376,431	10,771,916
Public Works	5,273,515	6,091,313	6,369,773	5,658,143
Health (1)	32,878,416	31,694,232	31,691,350	31,957,123
Human Services	27,508,821	28,285,462	29,963,359	29,308,085
Conservation and Recreation	115,127	153,158	177,470	145,106
Economic Development	254,412	226,807	354,382	287,490
Other	263	129,893	30,085	16,712
Capital Outlay	4,388,974	11,241,193	18,540,121	8,155,903
Intergovernmental	835,038	1,616,781	1,313,041	1,360,626
Debt Service				
Principal Retirement	3,062,409	2,385,224	8,333,068	1,788,616
Interest and Fiscal Charges	2,057,072	1,797,679	1,957,694	1,563,040
Bond Issuance Costs	0	306,096	225,354	0
<i>Total Expenditures</i>	<u>109,431,902</u>	<u>117,495,780</u>	<u>130,743,166</u>	<u>111,278,358</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>451,382</u>	<u>(9,298,943)</u>	<u>(22,874,939)</u>	<u>(2,349,891)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	35,893	47,150	889,126	0
Inception of Capital Lease	0	0	210,490	0
OPWC Loans Issued	318,034	499,716	0	0
Computerization Loan Issued	0	1,058,603	0	0
General Obligation Bonds Issued	0	10,955,000	8,610,000	0
Discount on General Obligation Bonds	0	(144,605)	0	0
Premium on General Obligation Bonds	55,966	0	134,994	0
Payment to Refunded Bond Escrow Agent	0	0	(2,540,000)	0
Special Assessment Bonds Issued	0	0	0	0
Bond Anticipation Notes Issued	12,230,000	12,280,000	12,235,000	9,393,000
Note Premium	0	31,262	0	42,650
Current Refunding	(12,000,000)	(6,000,000)	(9,000,000)	(4,000,000)
Transfers In	8,753,449	12,790,790	5,964,266	8,049,721
Transfers Out	(8,625,049)	(9,678,388)	(5,514,805)	(7,721,158)
<i>Total Other Financing Sources (Uses)</i>	<u>768,293</u>	<u>21,839,528</u>	<u>10,989,071</u>	<u>5,764,213</u>
Net Change in Fund Balances	<u><u>\$1,219,675</u></u>	<u><u>\$12,540,585</u></u>	<u><u>(\$11,885,868)</u></u>	<u><u>\$3,414,322</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.95%	4.32%	9.56%	3.62%

(1) During 2005, Licking/Richland Council of Government cash with fiscal agents was brought on the County's books

2005	2004	2003	2002	2001	2000
\$17,014,037	\$17,311,672	\$12,460,383	\$12,579,862	\$12,269,903	\$12,500,702
13,577,299	16,397,882	16,948,298	15,108,839	14,177,857	14,624,116
9,257,322	9,700,277	9,095,807	9,140,245	8,631,246	6,223,156
1,179,233	818,799	625,362	554,545	524,084	621,849
446,198	462,593	260,354	170,088	125,114	219,159
57,561,318	59,508,471	55,748,879	52,953,248	59,957,366	48,446,910
1,189,966	1,150,169	1,207,322	1,173,055	810,762	1,127,662
1,218,825	879,555	820,703	2,269,870	3,430,428	557,732
730,234	694,481	169,796	639,697	694,086	2,968,147
743,033	102,541	16,207	18,727	126,625	38,064
1,299,434	2,701,847	2,246,546	2,059,161	1,279,679	1,090,901
104,216,899	109,728,287	99,599,657	96,667,337	102,027,150	88,418,398
12,339,617	11,835,876	9,789,609	8,843,404	7,936,660	6,389,798
6,768,764	6,019,314	5,679,856	5,997,968	5,665,824	4,985,368
11,875,763	11,588,848	11,742,617	11,311,717	11,532,006	10,760,162
5,334,659	4,969,427	4,884,435	4,570,674	4,873,131	4,145,484
26,172,621	31,092,685	28,849,877	31,579,460	27,974,031	24,828,983
27,429,240	26,751,815	26,803,278	30,987,709	29,295,315	26,355,023
181,376	162,598	160,223	210,787	208,265	157,480
376,427	394,120	634,927	359,831	449,517	294,408
67,845	73,012	72,934	147,980	67,487	43,130
7,680,390	10,739,691	5,515,410	5,018,764	3,895,260	4,794,768
1,807,321	1,764,554	1,465,399	998,986	1,144,230	956,955
2,370,298	1,565,268	1,540,240	1,460,217	1,347,195	1,215,176
1,444,912	1,303,634	1,413,520	1,330,401	1,617,272	1,651,370
0	88,437	0	0	77,734	0
103,849,233	108,349,279	98,552,325	102,817,898	96,083,927	86,578,105
367,666	1,379,008	1,047,332	(6,150,561)	5,943,223	1,840,293
346,707	51,923	33,954	19,339	30,818	6,479
59,865	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,355,000	0	0	2,345,634	0
0	(24,160)	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	826,366	0
4,000,000	0	0	0	0	0
0	35,915	0	0	77,734	0
0	0	0	0	0	0
4,868,555	5,430,338	3,081,435	3,746,618	2,988,778	3,573,407
(6,165,933)	(5,179,885)	(2,788,176)	(4,925,206)	(2,976,574)	(3,381,787)
3,109,194	2,669,131	327,213	(1,159,249)	3,292,756	198,099
\$3,476,860	\$4,048,139	\$1,374,545	(\$7,309,810)	\$9,235,979	\$2,038,392
4.13%	3.03%	3.28%	2.94%	3.33%	3.63%

Richland County, Ohio
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years

Tax Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2009	\$1,609,666,090	\$378,641,560	\$4,599,045,971	\$84,575,350	\$96,108,352
2008	1,611,130,670	377,205,020	4,603,230,486	83,813,030	95,242,080
2007	1,589,828,120	380,373,730	4,542,366,057	80,158,830	91,089,580
2006	1,579,626,860	377,155,500	4,513,219,600	96,158,960	109,271,545
2005	1,567,393,240	377,338,190	4,478,266,400	96,914,690	110,130,330
2004	1,369,239,130	354,738,100	3,912,111,800	102,081,530	116,001,739
2003	1,346,228,660	353,997,370	3,846,367,600	103,529,130	117,646,739
2002	1,324,167,130	347,016,880	3,783,334,657	103,960,250	118,136,648
2001	1,197,973,750	350,052,930	3,422,782,143	105,020,520	119,341,500
2000	1,180,981,840	339,003,330	3,374,233,829	121,725,910	138,324,898

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Richland County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$2,072,883,000	\$4,695,154,323	44.1%	\$9.08844
89,890,605	719,124,840	2,162,039,325	5,417,597,406	39.9	9.21784
119,854,140	958,833,120	2,170,214,820	5,592,288,757	38.8	8.20949
238,671,008	1,272,912,043	2,291,612,328	5,895,403,188	38.9	8.38656
299,531,053	1,198,124,212	2,341,177,173	5,786,520,942	40.5	8.53640
297,317,376	1,189,269,504	2,123,376,136	5,217,383,043	40.7	9.02121
306,622,655	1,226,490,620	2,110,377,815	5,190,504,959	40.7	9.02985
299,443,122	1,197,772,488	2,074,587,382	5,099,243,793	40.7	6.64276
308,034,085	1,232,136,340	1,961,081,285	4,774,259,983	41.1	6.99220
314,171,850	1,256,687,400	1,955,882,930	4,769,246,126	41.0	7.00824

Richland County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

	2009	2008	2007	2006
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.67202	1.66097	1.66863	1.66639
Commercial/Industrial and Public Utility Real	2.94555	2.88555	2.82862	2.81469
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1984 Children's Services Current Expenses				
Residential/Agricultural Real	0.47772	0.47456	0.47675	0.47611
Commercial/Industrial and Public Utility Real	0.84169	0.82455	0.80828	0.80430
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.48957	1.47972	1.48655	1.48455
Commercial/Industrial and Public Utility Real	2.50000	2.45848	2.40997	2.39810
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
1997 Mental Health Current Expense				
Residential/Agricultural Real	0.65182	0.64752	0.65050	0.64963
Commercial/Industrial and Public Utility Real	1.00000	0.98339	0.96399	0.95924
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1999 Children's Services Current Expenses				
Residential/Agricultural Real	0.65411	0.64979	0.65279	0.65191
Commercial/Industrial and Public Utility Real	1.00000	0.98339	0.96399	0.95924
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.35789	0.35553	0.35717	0.35668
Commercial/Industrial and Public Utility Real	0.40000	0.39803	0.39017	0.38825
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	1.00000	0.99541	0.00000	0.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	1.00000	0.00000	0.00000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$6.30313	\$6.26349	\$5.29238	\$5.28526
Commercial/Industrial and Public Utility Real	9.68724	9.53339	8.36503	8.32383
General Business and Public Utility Personal	10.40000	10.40000	9.40000	9.40000
Total Millage by type of Property				
Residential/Agricultural Real	\$8.30313	\$8.26349	\$7.29238	\$7.28526
Commercial/Industrial and Public Utility Real	11.68724	11.53339	10.36503	10.32383
General Business and Public Utility Personal	12.40000	12.40000	11.40000	11.40000

2005	2004	2003	2002	2001	2000
\$2.00000	\$2.00000	\$2.00000	\$0.00000	\$0.00000	\$0.00000
1.66103	1.86796	1.86874	1.86868	2.03067	2.03053
2.77808	2.89985	2.86639	2.89445	2.83687	2.81630
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
0.47458	0.53370	0.53393	0.53391	0.58019	0.58015
0.79384	0.82863	0.81907	0.82709	0.81064	0.80476
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
1.47978	1.66413	1.66483	1.66477	1.80908	1.80896
2.36691	2.47066	2.44215	2.46606	2.41700	2.39948
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.64754	0.72821	0.72852	0.72849	0.79164	0.79159
0.94677	0.98826	0.97686	0.98643	0.96680	0.95979
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.64981	0.73077	0.73107	0.73105	0.79442	0.79437
0.94677	0.98826	0.97686	0.98642	0.96680	0.95979
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.35554	0.39983	0.40000	0.00000	0.00000	0.00000
0.38320	0.40000	0.39612	0.00000	0.00000	0.00000
0.40000	0.40000	0.40000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$5.26829	\$5.92461	\$5.92709	\$5.52690	\$6.00599	\$6.00559
8.21557	8.57567	8.47745	8.16045	7.99810	7.94013
9.40000	9.40000	9.40000	9.00000	9.00000	9.00000
\$7.26829	\$7.92461	\$7.92709	\$5.52690	\$6.00599	\$6.00559
10.21557	10.57567	10.47745	8.16045	7.99810	7.94013
11.40000	11.40000	11.40000	9.00000	9.00000	9.00000

(continued)

Richland County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2009	2008	2007	2006
Overlapping Rates by Taxing District				
Cities				
Crestline				
Residential/Agricultural Real	\$3.20000	\$3.20000	\$4.45000	\$4.70000
Commercial/Industrial and Public Utility Real	3.20000	3.20000	4.45000	4.70000
General Business and Public Utility Personal	3.20000	3.20000	4.45000	4.70000
Galion				
Residential/Agricultural Real	1.83000	1.70000	1.70000	1.70000
Commercial/Industrial and Public Utility Real	1.83000	1.70000	1.70000	1.70000
General Business and Public Utility Personal	1.83000	1.70000	1.70000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	5.60419	5.59284	5.58911	5.24900
Commercial/Industrial and Public Utility Real	5.84728	5.83726	5.80692	5.53055
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Villages				
Bellville				
Residential/Agricultural Real	6.84485	6.83527	6.82864	6.83041
Commercial/Industrial and Public Utility Real	9.04503	9.04503	9.01040	9.01040
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Butler				
Residential/Agricultural Real	4.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	4.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	4.80000	2.80000	2.80000	2.80000
Lexington				
Residential/Agricultural Real	8.02236	8.00931	8.00996	7.55985
Commercial/Industrial and Public Utility Real	8.07050	8.03808	8.03522	7.86600
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2005	2004	2003	2002	2001	2000
\$4.70000	\$6.50000	\$7.20000	\$7.20000	\$5.80000	\$7.50000
4.70000	6.50000	7.20000	7.20000	5.80000	7.50000
4.70000	6.50000	7.20000	7.20000	5.80000	7.50000
1.70000	1.70000	2.55000	2.35000	4.25000	0.00000
1.70000	1.70000	2.55000	2.35000	4.25000	0.00000
1.70000	1.70000	2.55000	2.35000	4.25000	0.00000
3.47000	3.47000	3.47000	3.47000	3.47000	4.97000
3.47000	3.47000	3.47000	3.47000	3.47000	4.97000
3.47000	3.47000	3.47000	3.47000	3.47000	4.97000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.24245	5.18454	5.44976	5.44677	4.75650	4.77042
5.76166	5.69597	5.94223	5.94149	4.94999	4.93356
6.00000	6.00000	6.00000	6.00000	5.60000	5.60000
6.81318	7.08250	7.08372	7.09434	7.62556	5.91344
8.93923	9.68619	9.62725	9.63700	9.62474	7.92474
10.10000	10.10000	10.10000	10.10000	10.10000	8.40000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
5.55178	5.79927	4.40944	4.41293	4.47917	4.47841
5.83641	6.03700	4.83983	4.83741	4.81839	4.76895
6.20000	6.20000	6.20000	6.20000	6.20000	6.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

(continued)

Richland County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2009	2008	2007	2006
Plymouth				
Residential/Agricultural Real	\$12.07619	\$12.14566	\$12.16708	\$12.15785
Commercial/Industrial and Public Utility Real	17.63402	17.58767	17.65709	17.65996
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
Shiloh				
Residential/Agricultural Real	5.52314	5.50755	5.52299	5.52622
Commercial/Industrial and Public Utility Real	6.77382	6.77382	6.77812	6.80931
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
Townships				
Bloomington				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Butler				
Residential/Agricultural Real	3.88518	3.88603	3.94933	3.94546
Commercial/Industrial and Public Utility Real	3.64095	3.64095	3.64819	3.64819
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Cass				
Residential/Agricultural Real	4.51141	4.04955	3.73180	4.18535
Commercial/Industrial and Public Utility Real	4.66141	4.66141	4.66487	4.66802
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Franklin				
Residential/Agricultural Real	6.70471	6.69566	6.46150	6.45955
Commercial/Industrial and Public Utility Real	7.31922	7.31922	7.32137	6.78451
General Business and Public Utility Personal	7.80000	7.80000	7.80000	7.80000
Jackson				
Residential/Agricultural Real	3.75600	4.29637	4.32744	3.72776
Commercial/Industrial and Public Utility Real	3.64695	4.20868	4.20970	3.60970
General Business and Public Utility Personal	5.10000	5.70000	5.70000	5.10000
Jefferson				
Residential/Agricultural Real	9.61622	9.60956	9.62297	9.33940
Commercial/Industrial and Public Utility Real	10.22760	10.25354	10.17139	9.98099
General Business and Public Utility Personal	11.70000	11.70000	11.70000	11.70000
Madison				
Residential/Agricultural Real	10.25570	10.23103	10.21710	10.20945
Commercial/Industrial and Public Utility Real	11.33744	11.32534	11.30077	11.29788
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
Mansfield				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2005	2004	2003	2002	2001	2000
\$12.37115	\$13.45199	\$13.08044	\$13.98230	\$12.56827	\$13.71133
18.25985	18.76813	18.55965	19.16264	14.99629	15.57558
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.52677	6.23737	6.23737	6.22635	6.56848	6.56848
6.80931	7.69925	7.69925	7.69925	7.69958	7.69958
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.91901	4.15285	4.15524	4.14649	4.14572	4.14621
3.64819	3.76211	3.76211	3.76211	3.75445	3.75449
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
4.17900	4.69107	4.69326	4.69399	4.70592	2.70767
4.66802	4.85547	4.85547	4.85547	4.85550	2.85550
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
6.45537	6.97148	6.05380	6.06851	6.30724	6.30734
6.78451	7.25678	6.71357	6.71357	6.70476	6.70476
7.80000	7.80000	7.80000	7.80000	7.80000	7.80000
3.72734	3.82148	3.62207	3.62192	3.70094	3.69993
3.57667	3.67781	3.67122	3.67122	3.66983	3.67700
5.10000	5.10000	5.10000	5.10000	5.10000	5.10000
9.41813	9.72959	7.60678	7.39080	7.22899	7.23094
10.07602	10.64546	9.03314	9.03763	8.97733	8.97733
11.79000	11.79000	10.20000	10.20000	10.20000	10.20000
6.18972	7.07818	7.07796	7.07612	7.49839	7.50000
7.27322	7.44414	7.41311	7.05218	7.50000	7.50000
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

(continued)

Richland County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2009	2008	2007	2006
Mifflin				
Residential/Agricultural Real	\$12.54260	\$12.49301	\$12.52617	\$12.51227
Commercial/Industrial and Public Utility Real	13.90000	13.89452	13.89452	13.87707
General Business and Public Utility Personal	13.90000	13.90000	13.90000	13.90000
Monroe				
Residential/Agricultural Real	6.91641	6.90823	6.97332	6.97441
Commercial/Industrial and Public Utility Real	7.67085	7.67085	7.70428	7.70594
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
Perry				
Residential/Agricultural Real	6.07894	6.08085	6.17140	6.18111
Commercial/Industrial and Public Utility Real	7.18839	7.18839	7.18839	7.18839
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
Plymouth				
Residential/Agricultural Real	4.28926	4.28471	4.36915	4.37105
Commercial/Industrial and Public Utility Real	4.55478	4.55478	4.53427	4.53427
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
Sandusky				
Residential/Agricultural Real	5.24301	5.23386	5.28674	5.29001
Commercial/Industrial and Public Utility Real	5.29418	5.29418	5.29418	5.30000
General Business and Public Utility Personal	5.30000	5.30000	5.30000	5.30000
Sharon				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Springfield				
Residential/Agricultural Real	6.49264	5.86477	5.86801	5.87331
Commercial/Industrial and Public Utility Real	7.29994	7.26500	7.12864	7.12039
General Business and Public Utility Personal	7.30000	7.30000	7.30000	7.30000
Troy				
Residential/Agricultural Real	4.62479	4.61998	4.62486	4.62566
Commercial/Industrial and Public Utility Real	5.34055	5.31954	5.31863	5.32408
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
Washington				
Residential/Agricultural Real	4.15125	4.14837	4.15288	4.15689
Commercial/Industrial and Public Utility Real	4.67057	4.67058	4.67015	4.68176
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000

2005	2004	2003	2002	2001	2000
\$12.46386	\$9.33986	\$9.43278	\$9.34818	\$9.99360	\$9.99212
13.61471	11.30118	11.30118	11.28315	11.29364	11.20988
13.90000	11.40000	11.40000	11.40000	11.40000	11.40000
6.98978	7.38559	7.41513	7.42307	7.89527	6.52987
7.65997	9.08346	9.08346	8.97331	9.06100	8.81275
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
6.89581	7.21624	7.22143	7.21563	7.53864	7.54612
8.30211	8.16931	8.16931	8.19775	8.18843	8.18843
9.00000	9.00000	9.00000	9.00000	9.00000	9.00000
4.36967	4.61108	4.62009	4.62580	4.71662	4.71868
4.53427	4.37542	4.37542	4.37542	4.37237	4.37237
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
4.02484	3.80677	3.81205	3.81262	3.91924	3.92069
4.60000	4.51479	4.51479	4.51479	4.46823	4.46823
4.60000	4.60000	4.60000	4.60000	4.60000	4.60000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.86977	6.22076	6.22143	6.22268	6.60242	4.38758
7.02331	7.14790	7.12265	7.25567	7.21039	5.14975
7.30000	7.30000	7.30000	7.30000	7.30000	5.30000
4.62169	4.72942	4.73227	4.73455	4.86484	6.14179
5.31014	5.39984	4.39300	5.39229	5.37606	6.83273
5.50000	5.50000	5.50000	5.50000	5.50000	7.15000
4.15257	4.32648	4.32748	4.32772	4.45275	4.45114
4.71939	4.97466	4.96187	4.96842	4.96827	4.96289
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000

(continued)

Richland County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2009	2008	2007	2006
Weller				
Residential/Agricultural Real	\$5.31529	\$5.30720	\$5.34850	\$5.35169
Commercial/Industrial and Public Utility Real	5.99750	5.99750	6.00000	5.95394
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
Worthington				
Residential/Agricultural Real	8.46577	8.18757	8.16782	8.17229
Commercial/Industrial and Public Utility Real	9.19865	8.71736	8.72190	9.19633
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
Special Districts				
Cass, Bloominggrove & Shiloh Fire District				
Residential/Agricultural Real	1.77436	1.77336	1.85137	1.85774
Commercial/Industrial and Public Utility Real	3.32453	3.32453	3.36276	3.37513
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Health Levy				
Residential/Agricultural Real	1.34754	1.33999	1.34676	1.34618
Commercial/Industrial and Public Utility Real	1.40000	1.39801	1.38779	1.38547
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	1.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.98204	0.00000	0.00000	0.00000
General Business and Public Utility Personal	1.00000	0.00000	0.00000	0.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	1.79158	1.77904	1.78542	1.78292
Commercial/Industrial and Public Utility Real	2.00000	1.99160	1.94969	1.94014
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
Joint Vocational Schools				
Ashland County West Holmes				
Residential/Agricultural Real	2.32804	2.33047	2.42685	2.47890
Commercial/Industrial and Public Utility Real	2.74588	2.76950	2.85481	2.80641
General Business and Public Utility Personal	4.10000	4.10000	4.10000	4.10000
EHOVE				
Residential/Agricultural Real	2.00000	2.00000	2.00274	2.00000
Commercial/Industrial and Public Utility Real	2.01041	2.00567	2.01422	2.00000
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Knox County Career Center				
Residential/Agricultural Real	2.35094	2.34060	2.56408	2.56756
Commercial/Industrial and Public Utility Real	4.13095	4.09797	4.26075	4.25439
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2005	2004	2003	2002	2001	2000
\$5.34879	\$5.74477	\$5.74905	\$5.77352	\$6.72813	\$3.73264
5.87081	6.00000	6.00000	5.98520	6.64943	3.66698
6.00000	6.00000	6.00000	6.00000	7.00000	4.00000
8.16314	8.87021	8.88792	8.55263	8.97040	7.26391
9.11529	9.48531	9.42073	9.33030	9.32742	7.73266
10.10000	10.10000	10.10000	10.10000	10.10000	9.10000
1.85428	2.34739	2.34954	2.35033	2.39031	2.39220
3.41812	3.59720	3.59720	3.40309	3.39369	3.39369
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
0.87188	0.97978	0.81246	0.81249	0.88189	0.88191
1.19535	1.25691	1.23768	1.25113	1.23227	1.22401
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.00000	0.00000	0.10000	0.10000	0.10000	0.10000
0.00000	0.00000	0.10000	0.10000	0.10000	0.10000
0.00000	0.00000	0.10000	0.10000	0.10000	0.10000
1.77671	1.99908	2.27000	0.93561	0.99345	0.99348
1.89990	2.00000	2.24799	1.26294	1.24796	1.24121
2.00000	2.00000	2.27000	1.27000	1.27000	1.27000
2.48521	2.35485	2.38808	2.39964	2.62882	2.51083
2.78163	2.75220	2.79842	2.79155	3.25139	3.31212
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
2.00000	2.00410	2.00000	2.00146	2.00548	2.00000
2.09151	2.08806	2.09041	2.26423	2.23181	2.27814
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
2.57218	2.81277	2.81550	2.81675	3.11550	3.11869
4.27285	4.34635	4.33775	4.30181	4.83061	4.82349
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

(continued)

Richland County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2009	2008	2007	2006
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$1.99999	\$2.00000	\$2.01961	\$2.02218
Commercial/Industrial and Public Utility Real	2.25795	3.09528	3.05111	3.04122
General Business and Public Utility Personal	3.70000	4.70000	4.70000	4.70000
Schools				
Ashland City				
Residential/Agricultural Real	31.75369	31.74829	33.10984	33.12339
Commercial/Industrial and Public Utility Real	38.11665	38.74066	40.16363	39.54836
General Business and Public Utility Personal	62.25000	62.25000	62.25000	62.25000
Buckeye Central Local				
Residential/Agricultural Real	28.07653	28.08169	26.31694	20.00003
Commercial/Industrial and Public Utility Real	30.26318	30.22490	28.50972	22.19823
General Business and Public Utility Personal	53.10000	53.10000	51.30000	45.00000
Clear Fork Local				
Residential/Agricultural Real	24.77810	24.55518	24.18618	24.00439
Commercial/Industrial and Public Utility Real	28.23213	28.05168	27.61127	27.56908
General Business and Public Utility Personal	48.50000	48.25000	47.85000	47.65000
Crestline Exempted Village				
Residential/Agricultural Real	39.99209	30.42735	29.80687	31.04156
Commercial/Industrial and Public Utility Real	53.12646	44.20768	41.60495	42.68813
General Business and Public Utility Personal	72.55000	63.81000	63.17000	64.42000
Crestview Local				
Residential/Agricultural Real	26.51975	26.78681	26.95495	26.95911
Commercial/Industrial and Public Utility Real	27.54266	27.84266	27.70311	26.98966
General Business and Public Utility Personal	49.10000	49.40000	49.40000	49.40000
Galion City				
Residential/Agricultural Real	33.71757	29.62526	29.64272	28.90498
Commercial/Industrial and Public Utility Real	41.94875	39.80184	39.75524	38.67128
General Business and Public Utility Personal	59.33000	57.23000	57.23000	56.53000
Lexington Local				
Residential/Agricultural Real	29.41123	29.35142	29.48793	29.40702
Commercial/Industrial and Public Utility Real	30.71639	30.62611	30.72543	30.53966
General Business and Public Utility Personal	39.10000	39.10000	39.20000	39.10000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	30.47077	30.55111	30.98053	30.69683
Commercial/Industrial and Public Utility Real	31.16582	31.08064	32.28188	31.02395
General Business and Public Utility Personal	40.35000	40.43000	40.83000	40.54000

2005	2004	2003	2002	2001	2000
\$2.08514	\$2.23276	\$2.23345	\$2.32151	\$2.43550	\$2.43607
3.14768	3.25362	3.24134	3.30735	3.26509	3.25352
4.70000	4.70000	4.70000	4.70000	4.70000	4.70000
34.73572	34.73572	24.86835	24.89284	27.51742	26.96103
41.19254	41.19254	31.24251	31.24395	37.77842	37.57528
62.25000	62.25000	52.35000	52.35000	52.35000	52.10000
20.00003	20.12835	20.12353	21.32091	21.32225	21.36332
24.07470	24.86698	24.86698	25.90305	25.90305	25.90305
45.00000	45.00000	45.00000	45.00000	45.00000	45.00000
23.98798	25.74598	25.57163	25.57289	25.67428	25.67588
27.35521	30.97996	31.21375	31.23436	31.20604	31.20604
47.65000	49.25000	50.20000	50.20000	50.20000	50.20000
32.15838	32.19150	32.22591	30.37965	30.94832	32.16826
47.03816	46.30900	46.33900	44.11237	44.22449	45.37449
64.82000	64.80000	64.83000	61.20000	61.60000	62.75000
24.40114	24.95488	26.45602	26.45743	27.88199	24.93714
24.44816	25.33275	26.83275	26.79742	27.30660	24.32929
46.90000	47.40000	48.90000	48.90000	48.90000	45.90000
33.25404	35.32132	35.30822	31.59887	31.72112	24.08698
45.71597	49.70229	49.46793	44.96190	44.96066	37.07311
59.57000	68.47000	68.47000	61.63000	61.63000	53.90000
29.45449	30.70048	31.50250	31.50125	31.67651	31.76380
29.87291	32.29726	32.97198	32.10129	32.46011	32.26413
39.20000	40.30000	41.10000	41.10000	41.10000	41.20000
31.05734	31.69435	25.19875	25.20018	25.87662	25.98433
31.28295	32.37848	25.90146	25.41017	26.78796	26.97157
40.90000	41.50000	35.00000	35.00000	35.60000	35.70000

(continued)

Richland County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2009	2008	2007	2006
Lucas Local				
Residential/Agricultural Real	\$37.33217	\$37.30001	\$37.90001	\$28.10001
Commercial/Industrial and Public Utility Real	37.69805	37.69805	38.31057	28.38011
General Business and Public Utility Personal	49.30000	49.30000	49.90000	40.10000
Madison Local				
Residential/Agricultural Real	27.54552	27.38111	27.37656	27.21903
Commercial/Industrial and Public Utility Real	45.22350	44.70681	44.55048	44.88309
General Business and Public Utility Personal	60.40000	60.40000	60.40000	60.40000
Mansfield City				
Residential/Agricultural Real	42.06970	41.75796	42.24661	33.47181
Commercial/Industrial and Public Utility Real	54.85070	54.35765	54.12802	44.96299
General Business and Public Utility Personal	68.65000	68.65000	69.25000	60.55000
Northmor Local				
Residential/Agricultural Real	26.85282	26.80388	19.70000	19.70002
Commercial/Industrial and Public Utility Real	26.87975	26.83878	19.70000	19.70003
General Business and Public Utility Personal	34.24000	34.24000	27.10000	27.10000
Ontario Local				
Residential/Agricultural Real	35.49148	34.50243	34.30358	33.91916
Commercial/Industrial and Public Utility Real	40.07256	38.21688	37.24490	36.81133
General Business and Public Utility Personal	49.40000	49.00000	48.80000	48.40000
Plymouth Local				
Residential/Agricultural Real	26.97521	27.17830	27.18962	27.29056
Commercial/Industrial and Public Utility Real	28.51947	28.67892	28.75228	28.87330
General Business and Public Utility Personal	32.80000	33.00000	33.00000	33.10000
Shelby City				
Residential/Agricultural Real	25.47355	25.41076	25.36183	24.94584
Commercial/Industrial and Public Utility Real	33.12321	33.49318	32.72616	32.18510
General Business and Public Utility Personal	49.90000	49.90000	49.80000	49.40000
South Central Local				
Residential/Agricultural Real	22.35008	23.01131	23.01131	22.98669
Commercial/Industrial and Public Utility Real	22.47037	23.21289	23.23776	22.97473
General Business and Public Utility Personal	36.95000	37.55000	37.55000	37.55000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

2005	2004	2003	2002	2001	2000
\$28.30001	\$29.50001	\$30.60001	\$30.60001	\$30.50001	\$31.87001
28.30001	30.15582	31.25582	31.01036	31.09234	32.42605
40.30000	41.50000	42.60000	42.60000	42.50000	43.87000
27.12428	30.72693	30.73091	30.74608	33.37355	33.38396
43.97632	45.05151	43.87335	42.94068	43.84006	43.49521
60.40000	60.40000	60.40000	60.40000	60.40000	60.40000
33.55199	41.37092	41.33836	41.38852	42.92348	42.89870
44.74051	50.91511	50.67848	51.98731	50.68656	50.36595
60.75000	66.05000	66.05000	66.15000	66.15000	66.15000
19.70000	19.70898	19.70466	19.70002	19.70002	19.70000
19.70001	19.70001	19.70001	19.70001	19.70001	19.70001
27.10000	27.10000	27.10000	27.10000	27.10000	27.10000
28.60420	29.69917	29.99957	30.00002	30.00001	30.00002
31.11646	32.62512	32.82240	33.36345	33.01839	33.05305
43.10000	44.10000	44.40000	44.40000	44.40000	44.40000
27.29336	29.86983	30.27022	30.28364	30.30947	31.60001
29.21439	32.81715	33.21973	33.27901	30.29981	31.60001
33.10000	35.60000	36.00000	36.00000	36.00000	37.30000
25.01922	26.63308	26.62449	26.61560	28.28730	28.06883
33.78154	33.15181	33.08831	33.07164	31.89321	31.45375
49.50000	49.60000	49.60000	49.60000	49.80000	49.60000
23.20993	23.25831	23.21320	23.51553	23.52488	23.35001
23.84190	23.76121	23.40812	23.84770	23.84934	24.18860
37.75000	37.75000	37.75000	37.85000	37.85000	37.85000

Richland County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Five Years (1)

Year	Current Tax Levy (3)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (5)#	Total Tax Collections
2009	\$19,458,003	\$15,381,516	79.05 %	\$758,877	\$16,140,393
2008	17,514,633	15,612,839	89.14	796,030	16,408,869
2007	17,426,250	15,622,517	89.65	712,949	16,335,466
2006	16,561,128	15,400,665	92.99	759,568	16,160,233
2005	15,808,204	15,020,110	95.01	682,807	15,702,917

(1) Information prior to 2005 is not available.

(2) This amount cannot be calculated based on the information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

(3) Does not include adders and remitters done during the year.

(4) Current delinquent

(5) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Note: The County does not identify delinquency collections by the year for which the tax was levied.

* - Includes Homestead and Rollback

- Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)(4)#	Percent of Outstanding Delinquent Taxes to Current Tax Levy
82.95 %	\$940,674	4.83 %
93.69	803,696	4.59
93.74	817,281	4.69
97.58	822,720	4.97
99.33	695,253	4.40

Richland County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2009	\$437,512	\$433,885	99.17 %	\$755,270
2008	6,557,238	6,228,488	94.99	1,022,564
2007	12,419,838	12,242,500	98.57	2,106,598
2006	17,605,469	16,971,814	96.40	1,631,914
2005	23,037,199	22,870,985	99.28	726,689
2004	22,624,280	22,172,980	98.01	1,256,735
2003	21,711,075	21,389,130	98.52	1,655,851
2002	21,183,598	20,850,092	98.43	3,092,130
2001	22,893,375	20,644,996	90.18	973,975
2000	22,240,286	21,656,549	97.38	472,793

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(2) Information prior to 2003 is not available

Note: The County does not identify delinquent collections by the year for which the tax was levied.

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
\$1,189,155	271.80 %	\$670,704	153.30 %
7,251,052	110.58	3,173,011	48.39
14,349,098	115.53	2,446,936	19.70
18,603,728	105.67	2,763,901	15.70
23,597,674	102.43	2,398,546	10.41
23,429,715	103.56	2,070,306	9.15
23,044,981	106.14	2,373,763	10.93
23,942,222	113.02	N/A	0.00
21,618,971	94.43	N/A	0.00
22,129,342	99.50	N/A	0.00

Richland County, Ohio
Principal Real Property Taxpayers
 2009 and 2002 (1)

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Dofasco Shelby Inc	\$8,818,410	0.44%
Centro Richland LLC	7,298,290	0.37
Wal-Mart Incorporated	6,063,730	0.30
Plymouth Board of Education	5,716,950	0.29
Newman Technology Inc	5,354,610	0.27
General Motors	5,250,010	0.26
Gumberg Associates	4,410,360	0.22
Central Ohio Associates LTD	3,105,600	0.16
SSI Mansfield	2,818,420	0.14
Meijer Stores Limited	2,492,140	0.13
Total	\$51,328,520	2.58%
Total Real Property Assessed Valuation	\$1,988,307,650	

Taxpayer	2002	
	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
General Motors	\$14,228,380	0.85%
WEA Richland LLC	7,515,120	0.45
Gumberg Associates	4,613,480	0.28
Newman Technology	3,124,830	0.19
Wal-Mart Incorporated	3,094,360	0.18
Central Ohio Associates LTD	2,900,110	0.17
TIC Ontario	2,609,430	0.16
Meijer Incorporated	2,593,280	0.15
PPG Industries	2,293,180	0.14
Jay Industries	1,941,600	0.12
Total	\$44,913,770	2.69%
Total Real Property Assessed Valuation	\$1,671,184,010	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

Richland County, Ohio
Principal Public Utility Property Taxpayers
 2009 and 2002 (1)

Taxpayer	2009	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$29,651,410	35.06%
Ohio Edison	27,008,950	31.93
Ohio Power	10,151,280	12.00
American Transmission Systems	7,115,210	8.41
Columbia Gas of Ohio	6,111,100	7.23
Ohio-American Water	1,113,990	1.32
Firelands Electric	1,043,590	1.23
Licking Rural Electric	838,490	0.99
Consolidated Electric Cooperation	579,820	0.69
Norfolk Southern Railroad	509,680	0.61
Total	\$84,123,520	99.49%
Total Public Utility Property Assessed Valuation	\$84,575,350	

Taxpayer	2002	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
United Telephone Company of Ohio	\$21,176,010	20.37%
Ohio Edison	19,601,540	18.85
American Transmission Systems	7,688,930	7.40
Ohio Power	7,318,690	7.04
Pennsylvania Lines	2,863,130	2.75
LCI International	1,756,730	1.69
Qwest Communications	1,405,400	1.35
Ohio-American Water Company	1,089,050	1.05
Vectren Energy	1,026,670	0.99
US Sprint Communication	1,015,950	0.98
Total	\$64,942,100	62.47%
Total Public Utility Property Assessed Valuation	\$103,960,250	

(1) Information prior to 2002 is not available

Source: Richland County Auditor

Richland County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2009

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Richland County			
General Obligation Bonds	\$21,233,216	100.00%	\$21,233,216
Special Assessment Bonds	4,570,000	100.00	4,570,000
Notes Payable	12,232,319	100.00	12,232,319
Capital Leases	1,790,704	100.00	1,790,704
OPWC Loans	685,016	100.00	685,016
Computerization Loan	846,882	100.00	846,882
<i>Total Direct - Richland County</i>	<u>41,358,137</u>	<u>100.00</u>	<u>41,358,137</u>
Overlapping (2)			
Townships Wholly Within County	3,268,082	100.00	3,268,082
Cities Wholly Within the County	4,231,209	100.00	4,231,209
Villages Wholly Within the County	4,302,848	100.00	4,302,848
Schools Wholly Within the County	34,537,832	100.00	34,537,832
City of Crestline	1,719,620	0.62	10,662
City of Galion	23,790,070	0.07	16,653
Ashland City School District	1,180,000	0.07	873
Buckeye Central Local School District	8,943,353	0.19	16,992
Clearfork Local School District	7,191,862	93.13	6,697,781
Crestview Local School District	4,191,868	74.30	3,114,558
Galion City School District	18,486,538	2.99	552,747
Lexington Local School District	344,746	95.06	327,716
Loudonville-Perrysville Exempted Village School District	37,320	3.86	1,441
Northmor Local School district	14,500,000	3.78	548,100
Plymouth-Shiloh Local School District	2,166,856	79.80	1,729,151
South Central Local School District	1,345,548	2.72	36,599
<i>Total Overlapping</i>	<u>130,237,752</u>		<u>59,393,244</u>
<i>Totals</i>	<u>\$171,595,889</u>		<u>\$100,751,381</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2009.

Source: Richland County Auditor

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Richland County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

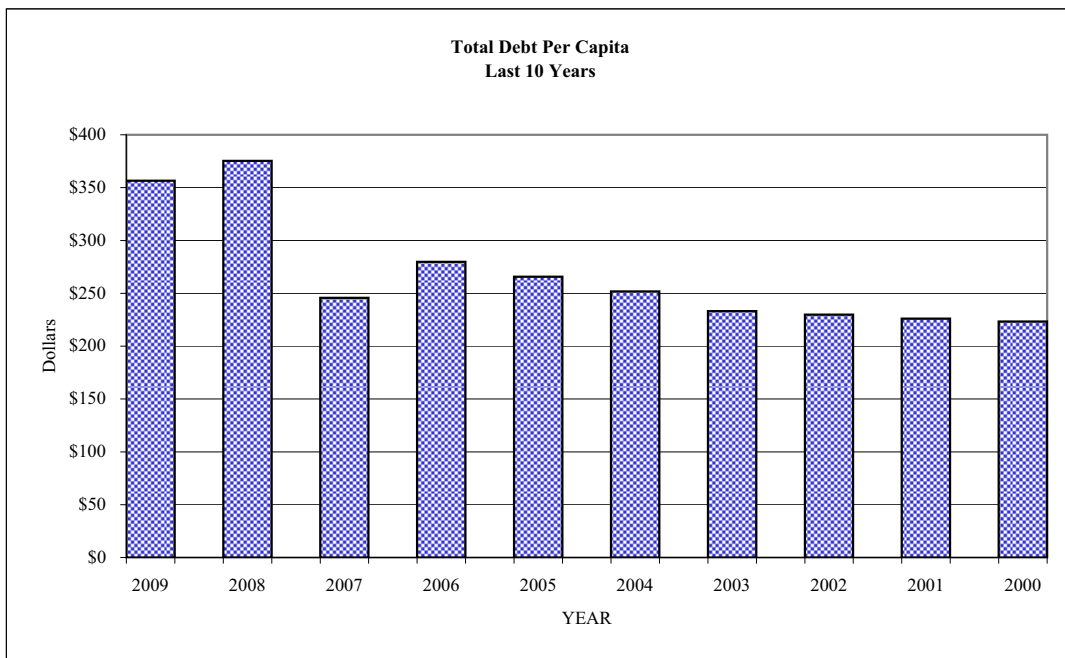
Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Notes Payable	OPWC Loans	Computerization Loan
2009	\$21,233,216	\$4,570,000	\$1,790,704	\$12,232,319	\$685,016	\$846,882
2008	22,822,276	5,480,000	1,830,072	12,283,649	399,772	1,058,603
2007	13,307,064	6,388,500	1,895,352	6,013,180	0	0
2006	7,902,702	7,225,000	1,704,930	18,553,009	0	0
2005	8,834,636	8,030,000	1,723,545	14,714,845	0	0
2004	10,406,571	8,795,000	1,663,977	10,675,000	0	0
2003	8,886,117	9,520,000	1,664,244	9,010,000	0	0
2002	9,707,804	10,210,000	1,664,485	6,886,730	0	0
2001	10,487,097	10,865,000	1,664,702	5,095,000	0	0
2000	8,795,000	11,485,000	1,664,897	7,152,000	0	0

(1) Personal Income and population are located on S46.

Source: Richland County Auditor

Business-Type Activities

General Obligation Bonds	OPWC Sewer Improvement Loan	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$3,193,381	\$275,166	\$0	\$44,826,684	1.64 %	\$357
3,260,912	285,166	0	47,420,450	1.77	375
3,330,944	295,000	0	31,230,040	1.26	246
665,847	0	0	36,051,488	1.51	280
699,450	0	0	34,002,476	1.43	266
733,050	0	0	32,273,598	1.35	252
766,652	0	0	29,847,013	1.25	233
798,950	0	160,270	29,428,239	1.24	230
828,644	0	194,000	29,134,443	1.22	226
0	0	194,000	29,290,897	1.20	223



Richland County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated True
 Values of Taxable Property and Bonded Debt Per Capita
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2009	125,722	\$4,695,154,323	\$21,233,216	0.45%	\$168.89
2008	126,369	5,417,597,406	22,822,276	0.42%	180.60
2007	127,101	5,592,288,757	13,307,064	0.24%	104.70
2006	128,852	5,895,403,188	7,902,702	0.13	61.33
2005	127,949	5,786,520,942	8,834,636	0.15	69.05
2004	128,190	5,217,383,043	10,406,571	0.20	81.18
2003	128,004	5,190,504,959	8,886,117	0.17	69.42
2002	128,051	5,099,243,793	9,707,804	0.19	75.81
2001	128,852	4,774,259,983	10,487,097	0.22	81.39
2000	131,198	4,769,246,126	8,795,000	0.18	67.04

(1) Only includes General Obligation Bonds
 Source: Population - U.S. Census Bureau

Richland County, Ohio
Pledged Revenue Coverage
Sewer
Last Two Years (1)

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2009	\$2,631,974	\$1,852,351	\$779,623	\$10,000	\$0	77.96
2008	2,742,906	1,676,507	1,066,399	9,834	0	108.44

- (1) The debt service for this loan began in 2008.
- (2) Direct operating expenses do not include depreciation expense.
- (3) Revenue debt includes OPWC loan payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

Richland County, Ohio
Pledged Revenue Coverage
Sewer
Last Two Years (1)

Year	Sewer Operating Revenues	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2009	\$2,631,974	\$1,852,351	\$779,623	\$10,000	\$0	77.96
2008	2,742,906	1,676,507	1,066,399	9,834	0	108.44

- (1) The debt service for this loan began in 2008.
- (2) Direct operating expenses do not include depreciation expense.
- (3) Revenue debt includes OPWC loan payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

Richland County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2009		2008	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,072,883,000</u>	<u>\$2,072,883,000</u>	<u>\$2,162,039,325</u>	<u>\$2,162,039,325</u>
Debt Limitation	\$50,322,075	\$20,728,830	\$52,550,983	\$21,620,393
Total Outstanding Debt:				
General Obligation Bonds	21,224,192	21,224,192	22,812,722	22,812,722
Special Assessment Bonds	4,570,000	4,570,000	5,480,000	5,480,000
Business-Type General Obligation Bonds	3,181,958	3,181,958	3,248,450	3,248,450
Governmental OPWC Loans	685,016	685,016	399,772	399,772
Business-Type OPWC Loans	275,166	275,166	285,166	285,166
Computerization Loan	846,882	846,882	1,058,603	1,058,603
General Obligation Notes	13,130,000	13,130,000	13,352,000	13,352,000
Special Assessment Notes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>43,913,214</u>	<u>43,913,214</u>	<u>46,636,713</u>	<u>46,636,713</u>
Exemptions:				
General Obligation Bonds (paid from rentals)	5,995,000	5,995,000	7,105,196	7,105,196
Special Assessment Bonds	4,570,000	4,570,000	5,480,000	5,480,000
Business-Type General Obligation Bonds	3,181,958	3,181,958	3,248,450	3,248,450
Governmental OPWC Loans	685,016	685,016	399,772	399,772
Business-Type OPWC Loans	275,166	275,166	285,166	285,166
Computerization Loan	846,882	846,882	1,058,603	1,058,603
General Obligation Notes	13,130,000	13,130,000	13,352,000	13,352,000
Special Assessment Notes	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>127,226</u>	<u>127,226</u>	<u>265,161</u>	<u>265,161</u>
Total	<u>28,811,248</u>	<u>28,811,248</u>	<u>31,194,348</u>	<u>31,194,348</u>
Net Debt	<u>15,101,966</u>	<u>15,101,966</u>	<u>15,442,365</u>	<u>15,442,365</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$35,220,109</u>	<u>\$5,626,864</u>	<u>\$37,108,618</u>	<u>\$6,178,028</u>
Legal Debt Margin as a Percentage of the Debt Limit	69.99%	27.15%	70.61%	28.58%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>44,322,075</u>		<u>46,550,983</u>
		<u>\$50,322,075</u>		<u>\$52,550,983</u>
(2) The Debt Limitation equals one percent of the assessed value.				

Source: Richland County Auditor

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2007		2006		2005	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,170,214,820</u>	<u>\$2,170,214,820</u>	<u>\$2,291,612,328</u>	<u>\$2,291,612,328</u>	<u>\$2,341,177,173</u>	<u>\$2,341,177,173</u>
\$52,755,371	\$21,702,148	\$55,790,308	\$22,916,123	\$57,029,429	\$23,411,772
13,147,555	13,147,555	7,878,690	7,878,690	8,811,128	8,811,128
6,375,000	6,375,000	7,225,000	7,225,000	8,030,000	8,030,000
3,317,443	3,317,443	651,308	651,308	683,871	683,871
0	0	0	0	0	0
295,000	295,000	0	0	0	0
0	0	0	0	0	0
21,074,000	21,074,000	18,478,000	18,478,000	14,656,000	14,656,000
0	0	0	0	0	0
<u>44,208,998</u>	<u>44,208,998</u>	<u>34,232,998</u>	<u>34,232,998</u>	<u>32,180,999</u>	<u>32,180,999</u>
8,188,123	8,188,123	3,814,633	3,814,633	4,246,884	4,246,884
6,375,000	6,375,000	7,225,000	7,225,000	8,030,000	8,030,000
3,317,443	3,317,443	651,308	651,308	683,871	683,871
0	0	0	0	0	0
295,000	295,000	0	0	0	0
0	0	0	0	0	0
21,074,000	21,074,000	18,478,000	18,478,000	14,656,000	14,656,000
0	0	0	0	0	0
0	0	0	0	0	0
104,834	104,834	0	0	0	0
<u>39,354,400</u>	<u>39,354,400</u>	<u>30,820,249</u>	<u>30,820,249</u>	<u>28,300,626</u>	<u>28,300,626</u>
<u>4,854,598</u>	<u>4,854,598</u>	<u>3,412,749</u>	<u>3,412,749</u>	<u>3,880,373</u>	<u>3,880,373</u>
<u>\$47,900,773</u>	<u>\$16,847,550</u>	<u>\$52,377,559</u>	<u>\$19,503,374</u>	<u>\$53,149,056</u>	<u>\$19,531,399</u>
90.80%	77.63%	93.88%	85.11%	93.20%	83.43%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>46,755,371</u>		<u>49,790,308</u>		<u>51,029,429</u>
	<u>\$52,755,371</u>		<u>\$55,790,308</u>		<u>\$57,029,429</u>

(continued)

Richland County, Ohio
Computation of Legal Debt Margin (continued)
Last Ten Years

	2004		2003	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,123,376,136</u>	<u>\$2,123,376,136</u>	<u>\$2,110,377,815</u>	<u>\$2,110,377,815</u>
Debt Limitation	\$51,584,403	\$21,233,761	\$51,259,445	\$21,103,778
Total Outstanding Debt:				
General Obligation Bonds	10,383,566	10,383,566	8,836,004	8,836,004
Special Assessment Bonds	8,795,000	8,795,000	9,520,000	9,520,000
Business-Type General Obligation Bonds	716,434	716,434	748,997	748,997
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	10,675,000	10,675,000	9,010,000	9,010,000
Special Assessment Notes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>30,570,000</u>	<u>30,570,000</u>	<u>28,115,001</u>	<u>28,115,001</u>
Exemptions:				
General Obligation Bonds (paid from rentals)	4,810,012	4,810,012	5,391,508	5,391,508
Special Assessment Bonds	8,795,000	8,795,000	9,520,000	9,520,000
Business-Type General Obligation Bonds	716,434	716,434	748,997	748,997
Governmental OPWC Loans	0	0	0	0
Business-Type OPWC Loans	0	0	0	0
Computerization Loan	0	0	0	0
General Obligation Notes	10,675,000	10,675,000	9,010,000	9,010,000
Special Assessment Notes	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>572,470</u>	<u>572,470</u>	<u>79,303</u>	<u>79,303</u>
Total	<u>26,285,350</u>	<u>26,285,350</u>	<u>25,498,805</u>	<u>25,498,805</u>
Net Debt	<u>4,284,650</u>	<u>4,284,650</u>	<u>2,616,196</u>	<u>2,616,196</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$47,299,753</u>	<u>\$16,949,111</u>	<u>\$48,643,249</u>	<u>\$18,487,582</u>
Legal Debt Margin as a Percentage of the Debt Limit	91.69%	79.82%	94.90%	87.60%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>45,584,403</u>		<u>45,259,445</u>
		<u>\$51,584,403</u>		<u>\$51,259,445</u>

(2) The Debt Limitation equals one percent of the assessed value.

Source: Richland County Auditor

2002		2001		2000	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,074,587,382</u>	<u>\$2,074,587,382</u>	<u>\$1,961,081,285</u>	<u>\$1,961,081,285</u>	<u>\$1,955,882,930</u>	<u>\$1,955,882,930</u>
\$50,364,685	\$20,745,874	\$47,527,032	\$19,610,813	\$47,397,073	\$19,558,829
9,654,743	9,654,743	10,431,088	10,431,088	8,795,000	8,795,000
10,210,000	10,210,000	10,865,000	10,865,000	11,485,000	11,485,000
780,257	780,257	808,912	808,912	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,047,000	7,047,000	2,289,000	2,289,000	3,451,000	3,451,000
0	0	3,000,000	3,000,000	3,895,000	3,895,000
<u>27,692,000</u>	<u>27,692,000</u>	<u>27,394,000</u>	<u>27,394,000</u>	<u>27,626,000</u>	<u>27,626,000</u>
5,545,376	5,545,376	6,193,181	6,193,181	6,874,588	6,874,588
10,990,257	10,210,000	10,865,000	10,865,000	11,485,000	11,485,000
780,257	780,257	808,912	808,912	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,047,000	7,047,000	2,289,000	2,289,000	3,451,000	3,451,000
0	0	3,000,000	3,000,000	3,895,000	3,895,000
160,270	160,270	194,000	194,000	194,000	194,000
66,357	66,357	63,530	63,530	48,307	48,307
<u>25,369,774</u>	<u>24,589,517</u>	<u>24,222,535</u>	<u>24,222,535</u>	<u>25,947,895</u>	<u>25,947,895</u>
<u>2,322,226</u>	<u>3,102,483</u>	<u>3,171,465</u>	<u>3,171,465</u>	<u>1,678,105</u>	<u>1,678,105</u>
<u>\$48,042,459</u>	<u>\$17,643,391</u>	<u>\$44,355,567</u>	<u>\$16,439,348</u>	<u>\$45,718,968</u>	<u>\$17,880,724</u>
95.39%	85.05%	93.33%	83.83%	96.46%	91.42%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>44,364,685</u>		<u>41,527,032</u>		<u>41,397,073</u>
	<u>\$50,364,685</u>		<u>\$47,527,032</u>		<u>\$47,397,073</u>

Richland County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2009	125,722	\$2,728,796,010	\$21,705	253.0	54,600	7,900
2008	126,369	2,680,412,859	21,211	254.3	58,000	4,700
2007	127,101	2,484,316,146	19,546	255.7	58,100	4,100
2006	128,852	2,394,327,864	18,582	259.3	58,700	3,800
2005	127,949	2,377,548,318	18,582	257.4	58,500	4,100
2004	128,190	2,382,026,580	18,582	257.9	58,700	4,600
2003	128,004	2,378,570,328	18,582	257.6	59,400	4,600
2002	128,051	2,379,443,682	18,582	257.6	59,400	4,300
2001	128,852	2,394,327,864	18,582	259.3	59,800	3,300
2000	131,198	2,437,921,236	18,582	264	60,100	3,200

Source:

- (1) 2000 -2009 Population Estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Richland County Auditor

County	Unemployment Rate (3)		New Construction (4)		
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
12.6%	10.2%	9.3%	\$10,865,450	\$1,177,350	\$12,042,800
7.4	6.5	5.8	13,408,680	4,437,610	17,846,290
6.5	5.6	4.6	15,453,700	3,448,710	18,902,410
6.1	5.5	4.6	19,326,480	6,015,560	25,342,040
6.5	5.5	5.1	21,680,700	6,735,500	28,416,200
7.2	5.7	5.4	21,809,260	4,485,710	26,294,970
7.2	5.0	5.7	20,279,060	4,470,510	24,749,570
6.7	4.8	5.8	16,680,950	10,013,940	26,694,890
5.2	3.7	3.7	21,009,630	4,167,130	25,176,760
5.0	4.9	4.8	21,478,920	11,233,330	32,712,250

Richland County, Ohio

Principal Employers

2009 and 2000

2009

Employer	Employees	Percentage of Total County Employment
General Motors	2,500	4.58%
Med-Central Health Systems	2,230	4.08
Jay Industries	1,179	2.16
Gorman Rupp	1,116	2.04
Richland County	962	1.76
Therm-O-Disc	900	1.65
Newman Technology	850	1.56
Mansfield City Schools	719	1.32
ArcelorMittal (Dofasco Shelby Inc)	600	1.10
City of Mansfield	500	0.92
Total	<u>11,556</u>	<u>21.17%</u>
Total Employment within the County	<u>54,600</u>	

2000

Employer	Employees	Percentage of Total County Employment
General Motors	2,400	4.16%
Mansfield General Hospital	1,826	3.16
Mid-Ohio Education Services	1,750	3.03
Richland County	1,220	2.11
Therm-O-Disc	1,200	2.08
Sprint	1,200	2.08
Hi-Stat Manufacturing	1,000	1.73
Armco/Mansfield Operations	897	1.55
Mansfield City Schools	840	1.46
Mansfield Correctional Institute	750	1.31
Total	<u>13,083</u>	<u>22.67%</u>
Total Employment within the County	<u>57,700</u>	

Sources: 2000 - Mansfield Chamber of Commerce

2009 - Richland County and the 2009 Ohio Industrial Directory, published by
Harris Publishing Company

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Richland County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Ten Years

Function/Program	2009	2008	2007	2006
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	65	89	90	81
Commissioners Office	6	6	6	6
Treasurer's Office	5	8	8	7
Judicial System				
County Offices	105	124	119	114
Clerk of Courts	13	18	18	17
Probate Court	7	8	8	7
Public Safety				
County Offices	69	105	77	68
Sheriff (Road Patrol)	60	60	64	64
Public Works				
County Offices	8	10	10	7
Engineer	48	51	52	49
Auto Title	9	11	10	11
Health				
County Offices	10	15	14	14
Board of Developmental Disabilities	306	298	280	291
Human Services				
County Offices	55	58	67	73
Children's Services	99	103	101	102
Job and Family Services	86	104	113	112
Conservation and Recreation				
County Offices	2	2	3	3
<i>Business-Type Activities</i>				
Sewer	9	9	9	15
Totals	<u>962</u>	<u>1,079</u>	<u>1,049</u>	<u>1,041</u>

Source: Richland County Auditor

Method: Using 1.0 for each full time employee at December 31.

2005	2004	2003	2002	2001	2000
89	89	57	54	41	35
7	7	6	7	8	7
7	7	7	7	7	7
63	73	118	124	124	136
16	17	14	17	15	15
7	10	9	7	11	9
74	72	72	74	75	79
66	66	67	66	67	67
8	9	9	8	10	9
55	55	60	56	60	66
13	15	13	12	16	15
18	19	17	18	18	18
326	321	320	358	402	369
89	81	82	85	93	106
110	116	116	127	126	132
161	127	133	129	133	130
3	3	4	4	4	3
14	14	13	13	20	13
<u>1,126</u>	<u>1,101</u>	<u>1,117</u>	<u>1,166</u>	<u>1,230</u>	<u>1,216</u>

Richland County, Ohio
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2009	2008	2007	2006
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	86,032	94,579	91,698	91,152
Voter Turnout in November	39,167	85,168	31,116	45,814
Percentage of Voter Turnout	45.53%	90.05%	33.93%	50.26%
Recorder				
Deeds Issued	5,687	6,307	5,316	6,220
Mortgages Issued	11,504	12,927	12,078	14,658
Judicial System				
Common Pleas Courts Cases				
Civil	1,871	2,324	1,904	1,577
Criminal	996	929	1,048	1,088
Domestic	1,760	1,593	1,495	1,601
Health				
Dog and Kennel				
Dogs Licensed	19,178	20,302	20,059	20,454
Kennels	234	252	305	315
<i>Business-Type Activities</i>				
Sewer				
Number of Customers on:				
Metered Rate	3,567	3,361	3,479	3,373
Flat Rate	1,147	1,361	1,239	1,296

Source: Richland County Auditor

2005	2004	2003	2002	2001	2000
90,213	85,465	84,655	83,133	81,861	82,059
37,390	36,261	35,894	39,057	29,533	54,088
41.45%	42.43%	42.40%	46.98%	36.08%	65.91%
6,384	6,410	6,486	6,232	5,757	5,704
16,815	17,865	25,338	22,334	20,469	16,145
1,322	1,360	1,250	1,257	1,162	1,041
982	1,000	831	889	774	725
1,470	1,454	1,497	1,357	1,279	1,462
18,461	17,023	22,511	18,632	17,985	17,938
300	425	394	331	326	343
3,294	3,182	3,067	n/a	n/a	n/a
1,360	1,465	1,553	n/a	n/a	n/a

Richland County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

	2009	2008	2007	2006
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	18	19	22	23
Real Estate Assessment				
Vehicles	2	2	2	2
Weights and Measures				
Vehicles	1	1	1	2
Judicial System				
County Offices				
Vehicles	11	13	6	10
Juvenile Attention Center				
Vehicles	6	5	11	11
Public Safety				
County Offices				
Vehicles	6	5	3	7
Sheriff's Office				
Vehicles	59	62	66	66
Public Works				
County Engineer				
Vehicles	56	56	52	52
Codes and Permits				
Vehicles	4	4	4	3
Health				
Developmental Disabilities				
Vehicles	42	41	44	44
Dog and Kennel				
Vehicles	2	5	5	6
Human Services				
County Offices				
Vehicles	10	12	13	13
Children's Services				
Vehicles	21	21	20	20
Conservation and Recreation				
Vehicles	1	1	1	1
<i>Business-Type Activities</i>				
Sewer				
Vehicles	8	8	10	10

Source: Richland County Auditor

2005	2004	2003	2002	2001	2000
18	17	16	14	12	12
2	2	2	2	1	1
1	1	1	1	1	1
8	7	6	4	1	1
9	9	7	6	4	4
4	2	2	2	2	0
57	40	28	22	17	11
49	47	46	44	41	37
2	2	2	2	2	0
42	39	35	33	27	27
5	5	4	4	4	3
14	14	13	12	11	11
21	2	2	2	2	1
1	1	1	1	1	1
9	8	7	6	5	4

Richland County, Ohio

Miscellaneous Statistics

December 31, 2009

<i>Date of Incorporation</i>	1813
<i>County Seat</i>	Mansfield, Ohio
<i>Number of Political Subdivision in the County</i>	
Townships	19
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	1

Major Attractions

Malabar Farm, Kingwood Center, Mansfield Motorsports Park & Mid-Ohio Sports Car Course

Higher Education

Ohio State University - Mansfield Campus
North Central State College
MedCentral College of Nursing

Hospitals

MedCentral Mansfield and Shelby

Communications

Radio Stations:

WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;
WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Stations:

Time Warner Cable Communications
WMFD TV 50/68 Mansfield

Newspapers:

Mansfield News Journal (daily)
The Daily Globe (daily); The Bellville Star (weekly);
USA Today (daily); Columbus Dispatch (daily);
The Akron-Beacon Journal (daily);
Cleveland Plain Dealer (daily); Wall Street Journal (daily)



Mary Taylor, CPA
Auditor of State

RICHLAND COUNTY FINANCIAL CONDITION

RICHLAND COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 29, 2010**